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GENERAL W. S. HANCOCK.

M E S S A G E

FROM THE

PRESIDENT OF THE UNITED STATES,

RECOMMENDING

Some recognition of the services of General Hancock, as commander of the fifth military district.

DECEMBER 18, 1867.—Laid on the table and ordered to be printed.

Gentlemen of the Senate and of the House of Representatives :

An official copy of the order issued by Major General Winfield S. Hancock, commander of the fifth military district, dated headquarters in New Orleans, Louisiana, on the 29th day of November, has reached me through the regular channels of the War Department, and I herewith communicate it to Congress for such action as may seem to be proper in view of all the circumstances.

It will be perceived that General Hancock announces that he will make the law the rule of his conduct ; that he will uphold the courts and other civil authorities in the performance of their proper duties ; and that he will use his military power only to preserve the peace and enforce the law. He declares very explicitly that the sacred right of the trial by jury and the privilege of the writ of *habeas corpus* shall not be crushed out or trodden under foot. He goes further, and in one comprehensive sentence asserts that the principles of American liberty are still the inheritance of this people, and ever should be.

When a great soldier, with unrestricted power in his hands to oppress his fellow-men, voluntarily foregoes the chance of gratifying his selfish ambition, and devotes himself to the duty of building up the liberties and strengthening the laws of his country, he presents an example of the highest public virtue that human nature is capable of practicing. The strongest claim of Washington to be "first in war, first in peace, and first in the hearts of his countrymen," is founded on the great fact that in all his illustrious career he scrupulously abstained from violating the legal and constitutional rights of his fellow-citizens. When he surrendered his commission to Congress, the president of that body spoke his highest praise in saying that he had "always regarded the rights of the civil authorities through all dangers and disasters." Whenever power above the law courted his acceptance, he calmly put the temptation aside. By such magnanimous acts of forbearance he won the universal admiration of mankind, and left a name which has no rival in the history of the world.

I am far from saying that General Hancock is the only officer of the American army who is influenced by the example of Washington. Doubtless thousands of them are faithfully devoted to the principles for which the men of the

Revolution laid down their lives. But the distinguished honor belongs to him of being the first officer in high command south of the Potomac, since the close of the civil war, who has given utterance to these noble sentiments in the form of a military order.

I respectfully suggest to Congress that some public recognition of General Hancock's patriotic conduct is due, if not to him, to the friends of law and justice throughout the country. Of such an act as his, at such a time, it is but fit that the dignity should be vindicated and the virtue proclaimed, so that its value as an example may not be lost to the nation.

ANDREW JOHNSON.

WASHINGTON, D. C., *December 18, 1867.*

[General Orders No. 40.]

HEADQUARTERS FIFTH MILITARY DISTRICT,
New Orleans, Louisiana, November 29, 1867.

I. In accordance with General Orders No. 81, Headquarters of the Army, Adjutant General's Office, Washington, D. C., August 27, 1867, Major General W. S. Hancock hereby assumes command of the fifth military district, and of the department composed of the States of Louisiana and Texas.

II. The general commanding is gratified to learn that peace and quiet reign in this department. It will be his purpose to preserve this condition of things. As a means to this great end he regards the maintenance of the civil authorities in the faithful execution of the laws as the most efficient, under existing circumstances.

In war it is indispensable to repel force by force, and overthrow and destroy opposition to lawful authority. But when insurrectionary force has been overthrown, and peace established, and the civil authorities are ready and willing to perform their duties, the military power should cease to lead, and the civil administration resume its natural and rightful dominion. Solemnly impressed with these views, the general announces that the great principles of American liberty still are the lawful inheritance of this people, and ever should be. The right of trial by jury, the *habeas corpus*, the liberty of the press, the freedom of speech, and the natural rights of persons, and the rights of property must be preserved. Free institutions, while they are essential to the prosperity and happiness of the people, always furnish the strongest inducements to peace and order. Crimes and offences committed in this district must be referred to the consideration and judgment of the regular civil tribunals, and those tribunals will be supported in their lawful jurisdiction.

Should there be violations of existing laws which are not inquired into by the civil magistrates, or should failures in the administration of justice by the courts be complained of, the cases will be reported to these headquarters, when such orders will be made as may be deemed necessary.

While the general thus indicates his purpose to respect the liberties of the people, he wishes all to understand that armed insurrections or forcible resistance to the law will be instantly suppressed by arms.

By command of Major General W. S. Hancock:

W. G. MITCHELL,
Brevet Lieut. Col., Acting Assistant Adjutant General.

Official:

NATHANIEL BURBANK,
2d Lieut. 37th Infantry, Brevet 1st Lieut. U. S. A., A. A. A. G.

INDIAN TRUST FUNDS.

LETTER

FROM

THE ATTORNEY GENERAL,

TRANSMITTING

Papers and report upon the condition of the Indian trust funds.

DECEMBER 18, 1867.—Referred to the Committee on Indian Affairs and ordered to be printed.

ATTORNEY GENERAL'S OFFICE,
Washington, December 16, 1867.

SIR: In accordance with a requirement in the act of Congress of March 2, 1867, entitled "An act making appropriations for the current and contingent expenses of the Indian Bureau," by which it is made my duty to examine and report to Congress upon the condition of the Indian trust funds, stocks, investments, &c., and to offer certain suggestions, I have the honor to send herewith the result of such examination, and to state what proceedings relative to said stocks, investments, &c., are in my opinion legal and advisable.

With the highest respect, I remain,

HENRY STANBERRY,
Attorney General.

Hon. SCHUYLER COLFAX,
Speaker of the U. S. House of Representatives.

ATTORNEY GENERAL'S OFFICE,
December 16, 1867.

By a provision of the act of March 2, 1867, entitled "An act making appropriations for the current and contingent expenses of the Indian department," &c., (Session laws thirty-ninth Congress, second session, page 467,) the Attorney General is instructed to inquire into, and report to Congress upon, the following subjects, viz:

1. The *condition* of all funds held in trust by the United States for the tribe of Chickasaw Indians, and for all other tribes of Indians.
2. What stocks so held are *non-paying*, and the *value* thereof.
3. What *remedy* exists for the security of the United States respecting such non-paying stocks.
4. What *proceedings* should be taken for the security of the United States in respect to such non-paying stocks.

1. From information furnished by the Interior and Treasury Departments, at the request of this office, it appears that, with the exception of \$660,112 01, for which provision is made by the act of July 12, 1862, hereinafter referred to, these Indian trust funds have all been invested in national, State, and other securities, of which the amount held by the Secretary of the Interior (exclusive of \$84,000 abstracted bonds) is \$2,983,000; and the amount held by the Secretary of the Treasury is \$1,308,808 20; the total amount of securities thus held by these officers being \$4,291,808 20. (See the accompanying Exhibits A and F, to which reference is also made for a detailed statement of the various Indian tribes for whom these securities are held, as well as the several treaties and acts under which the investments were made.)

The abstracted bonds above mentioned are understood to be part of those which were stolen while in the custody of Jacob Thompson, formerly Secretary of the Interior, but for which Congress has made no provision beyond the payment of the accruing interest on \$83,000 thereof, (see 13 Statutes at Large, pages 180, 558; session laws thirty-ninth Congress, first session, page 279; *ibid*, second session, page 514,) and appear to have belonged to the Cherokee national and school funds, with the exception of a \$1,000 bond (stated to be in the hands of Hon. G. N. Fitch) which belonged to the Pottawatomie educational fund. By act of July 12, 1862, (12 Statutes at Large, page 539,) sums amounting in the aggregate to \$660,412 01 were appropriated to be placed to the credit of certain tribes therein named, for and in place of the same amounts theretofore invested by the government, under treaty stipulations with said tribes, in certain securities which were stolen as aforesaid. These sums are declared to be held in trust for the tribes concerned, and the Treasurer of the United States is authorized to pay five per cent. per annum interest thereon.

The particular securities in which the funds of the Chickasaw tribe, as well as of each of the other tribes, are invested, together with the amount thereof belonging to the several tribes, and the rate of interest payable thereon, &c., will be found in Exhibits B and F. (See likewise Exhibit C.) A separate statement respecting the funds of certain tribes invested in Indian bonds, accompanied by an extract from a report of the Acting Commissioner of Indian Affairs, dated March 13, 1867, will be found herewith. (See Exhibits E and G.)

The condition of the trust funds of the various Indian tribes may be briefly stated thus:

Amount invested in national, State, and other securities held by the Secretaries of the Interior and Treasury	\$4,291,808 20
Amount invested in "abstracted bonds," which are as yet unprovided for	84,000 00
Amount held in trust by the United States under act of July 12, 1862	660,412 01
Total	<u>5,036,220 21</u>

2. The amount of *non-paying* securities, in which these trust funds are invested, is found to be \$2,704,966 66, of which \$1,691,300 is held by the Secretary of the Interior, and \$1,013,666 66 is held by the Secretary of the Treasury. (See Exhibits D and F.) A description of these *non-paying* stocks, the names of the tribes whose funds are invested therein, and other particulars, are given in the last-mentioned exhibits.

To arrive at the *value* of these non-paying securities a descriptive list thereof was recently submitted to William S. Huntington, esq., cashier of the First National Bank of Washington, with a request that, if the information was at his command, he would note on said list the current market value of each of the securities mentioned, and return the same to this office. In compliance with this

request Mr. Huntington, on the 11th of December, 1867, returned the list, with the quotations found thereon. (See exhibit H.)

The following statement presents the aggregate amount of each of the non-paying securities described in exhibit H, now held by the government, the accumulated interest thereon, where it has been reported by the Interior and Treasury Departments, and the market rates which these securities command at present, so far as this office has been able to ascertain :

	Amount of bonds.	Accrued inter- est thereon.	Market value.
Florida 7 per cent. coupon bonds.....	\$132,000 00	\$60,060 00	No market.
Georgia 6 per cent. coupon bonds, (with back interest to 1866 funded ; interest from 1866 paid. See exhibit H.).....	3,500 00	1,365 00	72 to 74
Missouri 6 per cent. coupon bonds, (with 15 per cent. back interest, and July coupons paid. See same exhibit.).....	95,000 00	37,250 00	96½
Missouri 5½ per cent. coupon bonds.....	63,000 00	22,522 50	No market.
North Carolina 6 per cent. coupon bonds, (with interest funded. See same exhibit.)..	205,000 00	82,290 00	64
South Carolina 6 per cent. coupon bonds, (with coupons on, 50. See same exhibit)..	125,000 00	52,500 00	36 to 38
Tennessee 6 per cent. certificate	125,000 00	48,750 00	Not quoted.
Tennessee 6 per cent. coupon bonds, (30 per cent. interest funded ; balance cash. See same exhibit).....	40,000 00	15,600 00	65
Tennessee 6 per cent. coupon bonds, (same as last aforesaid).....	104,000 00	Not reported.	65
Tennessee 5½ per cent. bonds, (ex. interest. See exhibit H).....	66,666 66	Not reported.	58
Virginia 6 per cent. coupon bonds, (clear bonds ; interest funded).....	43,500 00	16,965 00	46
Virginia 6 per cent. (city of Wheeling) bonds.	168,000 00	65,520 00	No market.
Virginia 6 per cent. certificate or registered bonds	585,300 00	228,267 00	35 to 40
Louisiana 6 per cent. coupon bonds.....	37,000 00	15,540 00	No market.
Indiana 6 per cent. coupon bonds.....	141,000 00	Not reported.	3 to 5
Indiana 5 per cent. coupon bonds.....	69,000 00	40,653 00	70 to 75
Arkansas 6 per cent. coupon bonds.....	90,000 00	Not reported.	No market.
Nashville and Chattanooga railroad 6 per cent. bonds, (if indorsed by State ; interest paid. See exhibit H).	512,000 00	Not reported.	64
Richmond and Danville railroad 6 per cent. bonds	100,000 00	Not reported.	No market.

The bonds of the city of Wheeling and of the Richmond and Danville railroad, above described, for which there is reported "no market," are guaranteed by the State of Virginia. This may give them the same value in the market as the certified bonds of that State, which are quoted at thirty-five and forty cents. The bonds of the Nashville and Chattanooga railroad are guaranteed by the State of Tennessee.

In regard to the bonds of the Richmond and Danville railroad, it appears that the president of that company, on the 20th of June last, addressed a letter to the Secretary of the Treasury, in which he states that early in 1866 that company offered to bondholders to resume the regular payment of interest from and after May, 1866, provided the interest arrearages to that date were funded in the same securities. This arrangement, he says, has been promptly and generally acceded to by bondholders, the only considerable amount of bonds *unarranged* being those held by the government. He asks, in behalf of the company, the Secretary to authorize the funding of the interest accrued and due

the government prior to January, 1866; the interest since that period to be paid in cash. This letter has been laid before the Attorney General by the Secretary, who asks advice as to "what should be done in the matter."

It would seem, from the action of Congress hitherto in reference to these *non-paying* securities, that the obligation of the United States to make good the *interest* accruing thereon is recognized by the legislative branch of the government.

Thus, by act of March 3, 1865, (13 Statutes at Large, p. 559,) an appropriation of \$446,433 50 was made "for payment of interest on \$1,690,300 non-paying stock held by the Secretary of the Interior in trust for various Indian tribes, up to and including the interest payable July 1, 1866."

So also by act of March 2, 1867, (session acts thirty-ninth Congress, second session, p. 514,) an appropriation of \$100,153 was made for payment of interest on same non-paying stock up to and including that payable July 1, 1867.

So by the last named act (*Ibid.*, p. 497,) an appropriation of \$119,859 98 was made for payment of interest on "certain non-paying stock held in trust by the Secretary of the Treasury for the Chickasaw Indians, for the two fiscal years ending June 30, 1868, per tenth article treaty of April 28, 1866." The article here referred to is as follows: "The United States reaffirm all obligations arising out of treaty stipulations or acts of legislation with regard to the Choctaw and Chickasaw nations, entered into prior to the late rebellion, and in force at that time, not inconsistent herewith; and further agree to renew the payment of all annuities and other moneys accruing under such treaty stipulations and acts of legislation, from and after the close of the fiscal year ending on the 30th of June, in the year 1866."

If the government, as trustee for these Indian tribes, is bound to make good the interest accruing on the bonds in which their funds have been invested, perhaps the same obligation would extend to the principal also; and this view of the subject may have prompted the call by Congress upon the Attorney General for advice as to what *remedy* exists, and what *proceedings* should be taken, for the *security of the United States* respecting the aforesaid non-paying securities.

3 and 4. I now proceed to consider the remaining branches of this reference, viz., the remedy that exists, and proceedings which should be taken for the security of the United States.

Of the \$2,704,966 66 invested in non-paying securities, but a comparatively small portion thereof appears to be invested in the bonds of private and municipal corporations, while the remainder is invested in the bonds of different States. The former are, however, guaranteed by the several States in which the corporations referred to are located, and by which they were created.

So far as the States are liable upon these bonds, either as principal obligors under the bonds issued by them respectively, or as guarantors of bonds issued by private or municipal corporations, I see no grounds upon which that liability can be enforced by proceedings either at law or in equity. A State can be sued only by its own consent. I am not advised that either of these States has, by its own consent, submitted itself to suit in any court. Nor is there a case made here for original suits against either of these States in the Supreme Court of the United States, under the Constitution of the United States; for whether we regard these bonds as belonging to the United States, or to the respective Indian tribes, the right to bring an original suit upon them against a State in the Supreme Court of the United States does not exist either in favor of the United States or any one of these Indian tribes; for neither the United States nor an Indian tribe is a foreign state within the meaning of the constitutional provision, and as such, entitled to bring an original suit against a State in the Supreme Court of the United States. But if any of these States hold claims against the United States, it may be deemed expedient to exercise the right of retention and

application in the nature of a set-off, following the precedent set by the joint resolution of March 3, 1845. (5 Statutes at Large, p. 801.)

This resolution is as follows: "That whenever any State shall have been or may be in default for the payment of interest or principal on investments in its stocks or bonds, held by the United States in trust, it shall be the duty of the Secretary of the Treasury to retain the whole, or so much thereof as may be necessary, of the percentage to which such State may be entitled of the proceeds of the sales of the public lands within its limits, and apply the same to the payment of said interest or principal, or to the reimbursement of any sums of money expended by the United States for that purpose."

As to the remedy upon the bonds issued by private or municipal corporations by action at law to recover the amount due for principal or interest, or by proceedings in foreclosure, where the bonds are secured by mortgage, or in *mandamus* to compel the levying of a tax by municipal corporations, in order to provide payment, the remedy would be the same in favor of the United States as in favor of any individual creditor upon the bonds.

I am at a loss to suggest any specific measure for further security in respect to these bonds. But it may happen that the indebted States and corporations may offer propositions for compromise favorable to the bondholders, and Congress may deem it expedient to give the Secretary of the Interior or the Secretary of the Treasury authority to entertain, and, in the exercise of a proper discretion, to agree to such propositions.

I have the honor to be, with great respect,

HENRY STANBERY,
Attorney General.

The HOUSE OF REPRESENTATIVES.

A.—Statement of names of Indian tribes for whom stock is held in trust by the Secretary of the Interior, showing the amount standing to the credit of each tribe, the date of the treaty or law under which the investment was made, the amount of paying and non-paying stocks, and the amount of abstracted bonds for which Congress has made no appropriation.

INDIAN TRUST FUNDS.

Names of Indian tribes.	Date of treaty or act of Congress.	Amount of stock.	Paying stock.	Non-paying stock.	Amount of abstracted bonds.
Cherokee national fund.....	Decemb'r 29, 1835	\$360,500 00	\$6,000 00	\$354,500 00	\$68,000 00
Cherokee orphan fund.....	Decemb'r 29, 1835	45,000 00	.....	45,000 00	.....
Cherokee school fund.....	{ Febru'y 27, 1819	{ 215,000 00	42,000 00	173,000 00	15,000 00
	{ Dec'r 27, 1835				
Chickasaw incompetents.....	May 24, 1834	2,000 00	.....	2,000 00	.....
Chippewa and Christian Indians.....	July 16, 1859	30,300 00	25,300 00	5,000 00	.....
Creek orphans.....	March 24, 1832	218,800 00	69,000 00	149,800 00	.....
Choctaw general fund.....	January 17, 1837	454,000 00	2,000 00	452,000 00	.....
Choctaw school fund.....	Sept'r 27, 1830	121,000 00	102,000 00	19,000 00	.....
Delaware general fund.....	May 6, 1854	687,300 00	500,300 00	187,000 00	.....
Delaware school fund.....	Sept'r 24, 1829	11,000 00	11,000 00	.....	.....
Iowas.....	May 17, 1854	92,100 00	37,100 00	55,000 00	.....
Kansas schools.....	June 3, 1825	28,100 00	8,100 00	20,000 00	.....
Kaskaskias, Pecorias, &c.....	May 30, 1854	142,700 00	44,700 00	98,000 00	.....
Menomonees.....	Sept'r 3, 1836	162,000 00	134,000 00	28,000 00	.....
Osage schools.....	June 2, 1825	41,000 00	34,000 00	7,000 00	.....
Ottawas and Chippewas.....	March 28, 1836	22,300 00	8,300 00	14,000 00	.....
Pottawatomies (education).....	Sept'r 26, 1833	166,100 00	94,100 00	72,000 00	+1,000 00
Pottawatomies (mills).....	Sept'r 26, 1833	50,100 00	50,100 00	.....	.....
Senecas*.....	January 9, 1837	5,000 00	5,000 00	.....	.....
	June 14, 1836				
Senecas and Shawnees*.....	June 14, 1836	16,400 00	6,400 00	10,000 00	.....
Stockbridges and Munsees.....	January 9, 1837	6,000 00	6,000 00	.....	.....
Tonawanda band of Senecas.....	Sept'r 3, 1839	86,950 00	86,950 00	.....	.....
Sacs and Foxes of Missouri.....	Novemb'r 5, 1857	7,000 00	7,000 00	.....	.....
Ottawas of Blanchard's Fork and Roche de Boeuf.....	March 26, 1863	12,350 00	12,350 00	.....	.....
	Aug. 30, 1831				
Total.....	.....	2,953,000 00	1,291,700 00	1,691,300 00	84,000 00

* Act of Congress.

† Bond of State of Indiana in hands of Hon. G. N. Fitch.

B.—Statement of stock account, exhibiting in detail the securities in which the funds of each tribe are invested, the rate per cent. of interest per annum, and the amount now on hand, paying and non-paying.

Tribes and stocks.	Per cent.	Amount on hand.	Amount paying.	Amount non-paying.
CHEROKEE NATIONAL FUND.				
State of Florida	7	\$7,000	.....	\$7,000
State of Georgia	6	1,500	.....	1,500
State of Kentucky	5	6,000	\$6,000	.....
State of Louisiana	6	7,000	.....	7,000
State of Missouri	6	.....	.....	.....
State of North Carolina	6	7,000	.....	7,000
State of South Carolina	6	117,000	.....	117,000
State of Tennessee	5	125,000	.....	125,000
State of Virginia	6	90,000	.....	90,000
Totals		360,500	6,000	354,500
CHEROKEE SCHOOL FUND.				
State of Florida	7	7,000	.....	7,000
State of Louisiana	6	2,000	.....	2,000
State of Missouri	5½	10,000	.....	10,000
State of Missouri	6	5,000	.....	5,000
State of North Carolina	6	13,000	.....	13,000
State of South Carolina	6	1,000	.....	1,000
State of Tennessee	6	.....	.....	.....
State of Virginia	6	135,000	.....	135,000
United States loan of 1862	6	10,800	10,800	.....
United States loan of ten-forties	5	31,200	31,200	.....
Totals		215,000	42,006	173,000
CHEROKEE ORPHAN FUND.				
State of Virginia	6	45,000	.....	45,000
CHICKASAW INCOMPETENTS.				
State of Indiana	5	2,000	.....	2,000
CHIPPEWA AND CHRISTIAN INDIANS.				
State of Missouri	6	5,000	.....	5,000
United States loan of 1862	6	600	600	.....
United States registered five-twenties	6	6,700	6,700	.....
United States loan of seven-thirties	7½	18,000	18,000	.....
Totals		30,300	25,300	5,000
CHOCTAW GENERAL FUND.				
State of Missouri	6	2,000	.....	2,000
State of Virginia	6	450,000	.....	450,000
United States loan of 1862	6	2,000	2,000	.....
Totals		454,000	2,000	452,000

B.—Statement of stock account, &c.—Continued.

Tribes and stocks.	Per cent.	Amount on hand.	Amount paying.	Amount non-paying.
CHOCTAW SCHOOL FUND.				
State of Missouri	6	\$19,000	.....	\$19,000
United States loan of 1862	6	102,000	\$102,000	.....
Totals		121,000	102,000	19,000
STOCKBRIDGES AND MUNSEES.				
United States loan of 1862	6	6,000	6,000	.....
CREEK ORPHANS.				
State of Kentucky	5	1,000	1,000	.....
State of Missouri	5½	28,000	.....	28,000
State of Missouri	6	28,000	.....	28,000
State of Tennessee	5	20,000	.....	20,000
State of Virginia	6	73,800	.....	73,800
United States loan of 1862	6	68,000	68,000	.....
Totals		218,800	69,000	149,800
DELAWARE GENERAL FUND.				
State of Florida	7	59,000	.....	59,000
State of Georgia	6	2,000	.....	2,000
State of Louisiana	6	4,000	.....	4,000
State of Missouri	6	10,000	10,000	.....
State of North Carolina	6	121,000	.....	121,000
State of South Carolina	6	1,000	.....	1,000
United States loan of 1862	6	210,300	210,300	.....
Leavenworth, Pawnee, and Western Railroad Co.	6	250,000	250,000	.....
United States issue to Union Pacific Railway Co., (eastern division)	6	30,000	30,000	.....
Totals		687,300	500,300	187,000
DELAWARE SCHOOL FUND.				
United States loan of 1862	6	11,000	11,000	.....
IOWAS.				
State of Florida	7	22,000	.....	22,000
State of Kansas	7	17,600	17,600	.....
State of Louisiana	6	9,000	.....	9,000
State of North Carolina	6	21,000	.....	21,000
State of South Carolina	6	3,000	.....	3,000
United States registered five-twenties	6	7,000	7,000	.....
United States loan of 1862	6	12,500	12,500	.....
Totals		92,100	37,100	55,000
OSAGE SCHOOLS.				
State of Missouri	6	7,000	.....	7,000
United States loan of 1862	6	34,000	34,000	.....
Totals		41,000	34,000	7,000

B.—Statement of stock account, &c.—Continued.

Tribes and stocks.	Per cent.	Amount on hand.	Amount paying.	Amount non-paying.
KANSAS SCHOOLS.				
State of Missouri	5½	\$18,000	.....	\$18,000
State of Missouri	6	2,000	.....	2,000
United States loan of 1862	6	8,100	\$8,100	.....
Totals		28,100	8,100	20,000
OTTAWAS OF BLANCHARD'S FORK AND ROCHE DE BŒUF.				
United States loan of seven-thirties	7½	12,350	12,350	.....
KASKASKIAS, PEORIAS, WEAS, AND PIANKE-SHAW.				
State of Florida	7	37,000	.....	37,000
State of Kansas	7	28,500	28,500	.....
State of Louisiana	6	15,000	.....	15,000
State of North Carolina	6	43,000	.....	43,000
State of South Carolina	6	3,000	.....	3,000
United States registered five-twenties	6	6,800	6,800	.....
United States loan of 1862	6	9,400	9,400	.....
Totals		142,700	44,700	98,000
MENOMONEES.				
State of Kentucky	5	77,000	77,000	.....
State of Missouri	6	9,000	.....	9,000
State of Tennessee	5	19,000	.....	19,000
United States loan of 1862	6	57,000	57,000	.....
Totals		162,000	134,000	28,000
OTTAWAS AND CHIPPEWAS.				
State of Missouri	6	10,000	.....	10,000
State of Tennessee	5	1,000	.....	1,000
State of Virginia	6	3,000	.....	3,000
United States loan of 1862	6	8,300	8,300	.....
Totals		22,300	8,300	14,000
POTTAWATOMIES, (EDUCATION.)				
State of Indiana	5	67,000	.....	67,000
State of Missouri	6	5,000	.....	5,000
United States loan of 1862	6	94,100	94,100	.....
Totals		166,100	94,100	72,000
POTTAWATOMIES, (MILLS.)				
United States loan of 1862	6	50,100	50,100	.....
SACS AND FOXES OF MISSOURI.				
United States registered five-twenties	6	7,000	7,000	.....

B.—Statement of stock account, &c.—Continued.

Tribes and stocks.	Per cent.	Amount on hand.	Amount paying.	Amount non-paying.
SENECAS AND SHAWNEES.				
State of Kentucky.....	5	\$5,000	\$5,000	.....
State of Missouri.....	5½	7,000	.....	\$7,000
State of Missouri.....	6	3,000	.....	3,000
United States loan of 1862.....	6	400	400	.....
United States loan of ten-forties.....	5	1,000	1,000	.....
Totals.....		16,400	6,400	10,000
SENECAS.				
State of Kentucky.....	5	5,000	5,000	.....
TONAWANDA BAND OF SENECAS.				
United States loan of 1862.....	6	86,950	86,950	.....

C.—Statement of stocks held by the Secretary of the Interior, in trust for various Indian tribes, showing the per cent. of interest per annum, paying and non-paying stocks, and the amount of abstracted bonds for which Congress has made no appropriation.

Stocks.	Rate of interest per annum.	Amount of paying stocks.	Amount of non-paying stocks.	Amount on hand.	Am't abstracted.
Missouri.....	6 per cent.	\$10,000 00	\$95,000 00	\$105,000 00	\$50,000 00
Do.....	5½ do...	.....	63,000 00	63,000 00	.....
Tennessee.....	5 do...	.....	165,000 00	165,000 00	.....
Do.....	6 do...	.....	.....	.....	12,000 00
Indiana.....	5 do...	.....	69,000 00	69,000 00	*1,000 00
Virginia.....	6 do...	.....	796,800 00	796,800 00	.....
Kentucky.....	5 do...	94,000 00	.....	94,000 00	.....
Florida.....	7 do...	.....	132,000 00	132,000 00	.....
South Carolina.....	6 do...	.....	125,000 00	125,000 00	.....
North Carolina.....	6 do...	.....	205,000 00	205,000 00	21,000 00
Louisiana.....	6 do...	.....	37,000 00	37,000 00	.....
Kansas.....	7 do...	46,100 00	.....	46,100 00	.....
Georgia.....	6 do...	.....	3,500 00	3,500 00	.....
Leavenworth, Pawnee, and Western railroad.....	6 do...	250,000 00	.....	250,000 00	.....
United States issue to Union Pacific Railway Co., E. D.	6 do...	30,000 00	.....	30,000 00	.....
U. S. Loan of 1862..	6 do...	771,550 00	.....	771,550 00	.....
U. S. Loan of 10-40s.	5 do...	32,200 00	.....	32,200 00	.....
U. S. Loan of 7-30s.	7½ do...	30,350 00	.....	30,350 00	.....
U. S. Loan of 5-20s.	6 do...	27,500 00	.....	27,500 00	.....
Total.....		1,291,700 00	1,691,300 00	2,983,000 00	84,000 00

* Bond of State of Indiana in hands of Hon. G. N. Fitch.

STATEMENT
OF
NON-PAYING STOCKS HELD IN TRUST
BY
THE SECRETARY OF THE INTERIOR
FOR VARIOUS INDIAN TRIBES.

D.—Statement of non-paying stocks held in trust by the Secretary of the Interior
*cates, date of maturity of bond or certificate, time of payment of interest, date
of stock, and the dates of the various State legislatures, authorizing the loans*

State.	Act of legislature authorizing the loan.	Rate per cent.	Whether coupon or certificate.	Date of bond or certificate.	Date of maturity of bond or certificate.
Florida.....	Railroad internal improvement, act of Oct., 1855.	7	Coupon..	Jan., 1857	Jan., 1877
Do.....	do.....	7	do.....	Jan., 1857	Jan., 1877
Do.....	do.....	7	do.....	Jan., 1857	Jan., 1877
Do.....	do.....	7	do.....	Jan., 1857	Jan., 1877
Do.....	do.....	7	do.....	Jan., 1857	Jan., 1877
Georgia.....	Act of January 12, 1852.....	6	do.....	July 1, 1852	July 1, 1872
Do.....	do.....	6	do.....	July 1, 1852	July 1, 1872
Missouri.....	Pacific railroad, act of February 22, 1851.....	6	do.....	Feb. 18, 1853	Feb. 18, 1873
Do.....	do.....	6	do.....	Mar. 8, 1853	Mar. 8, 1873
Do.....	do.....	6	do.....	July 22, 1853	July 22, 1873
Do.....	do.....	6	do.....	July 22, 1853	July 22, 1873
Do.....	do.....	6	do.....	Aug. 16, 1853	Aug. 16, 1873
Do.....	do.....	6	do.....	Aug. 16, 1853	Aug. 16, 1873
Do.....	do.....	6	do.....	Aug. 16, 1853	Aug. 16, 1873
Do.....	do.....	6	do.....	Aug. 16, 1853	Aug. 16, 1873
Do.....	do.....	6	do.....	Sept. 7, 1853	Sept. 7, 1873
Do.....	do.....	6	do.....	Sept. 7, 1853	Sept. 7, 1873
Do.....	do.....	6	do.....	Sept. 7, 1853	Sept. 7, 1873
Do.....	do.....	6	do.....	Sept. 7, 1853	Sept. 7, 1873
Do.....	do.....	6	do.....	Sept. 7, 1853	Sept. 7, 1873
Do.....	do.....	6	do.....	Sept. 7, 1853	Sept. 7, 1873
Do.....	do.....	6	do.....	Sept. 7, 1853	Sept. 7, 1873
Do.....	Bank of State, act of February 2, 1837.....	5½	do.....	Oct., 1837	Sept., 1862
Do.....	do.....	5½	do.....	Oct., 1837	Sept., 1862
Do.....	do.....	5½	do.....	Nov., 1837	Sept., 1862
Do.....	do.....	5½	do.....	May, 1837	Sept., 1862
Do.....	do.....	5½	do.....	May, 1837	Sept., 1862
Do.....	do.....	5½	do.....	May, 1837	Sept., 1862
N. Carolina.	State loan, acts of January 27, 1849, and December 22 and 23, 1852.	6	do.....	Jan. 1, 1855	Jan. 1, 1885
Do.....	do.....	6	do.....	Jan. 1, 1854	Jan. 1, 1884
Do.....	do.....	6	do.....	Jan. 1, 1854	Jan. 1, 1884
Do.....	do.....	6	do.....	Jan. 1, 1854	Jan. 1, 1884
Do.....	North Carolina Railroad Company, act of February 14, 1855.	6	do.....	Oct., 1856	Oct., 1886
Do.....	do.....	6	do.....	April, 1855	April, 1885
Do.....	do.....	6	do.....	April, 1855	April, 1885
Do.....	Act concerning Chesapeake and Albemarle canal, loan of 1857.	6	do.....	April, 1857	April, 1887
S. Carolina.	State capital loan, act of December 19, 1855.....	6	do.....	Jan. 1, 1856	Jan. 1, 1881
Do.....	do.....	6	do.....	Jan. 1, 1856	Jan. 1, 1881
Do.....	do.....	6	do.....	Jan. 1, 1856	Jan. 1, 1881
Do.....	do.....	6	do.....	Jan. 1, 1856	Jan. 1, 1881
Do.....	do.....	6	do.....	Jan. 1, 1856	Jan. 1, 1881
Tennessee..	Act of February 20, 1852.....	6	Certifi'te.	Jan. 1, 1833	Jan. 1, 1863
Do.....	do.....	6	Coupon..	July, 1852	Jan., 1869
Do.....	do.....	6	do.....	July, 1852	Jan., 1870
Do.....	do.....	6	do.....	Jan., 1853	Jan., 1869
Do.....	do.....	6	do.....	July, 1852	Jan., 1870
Do.....	do.....	6	do.....	Jan., 1853	Jan., 1870
Do.....	do.....	6	do.....	July, 1852	Jan., 1870
Do.....	do.....	6	do.....	July, 1852	Jan., 1872
Do.....	do.....	6	do.....	Jan., 1853	Jan., 1880
Virginia.....	Chesapeake and Ohio canal, act of Va., March 15, 1849. Dec. session, 1844, chap. 281, of Md.	6	do.....	Nov., 1849	Dec., 1869
Do.....	do.....	6	do.....	Dec. 10, 1849	Dec., 1869
Do.....	do.....	6	do.....	May, 1850	Dec., 1869
Do.....	do.....	6	do.....	Nov. 13, 1847	Dec., 1862
Do.....	do.....	6	do.....	Mar., 1851	Dec., 1869
Do.....	do.....	6	do.....	Mar., 1851	Dec., 1869
Do.....	do.....	6	do.....	Nov., 1848	Dec., 1883
Do.....	do.....	6	do.....	May, 1849	Dec., 1884
Do.....	do.....	6	do.....	July, 1849	Dec., 1884
Do.....	do.....	6	do.....	Aug., 1849	Dec., 1884
Do.....	do.....	6	do.....	Oct., 1849	Dec., 1884
Do.....	do.....	6	do.....	Nov., 1849	Dec., 1884

for various Indian tribes, showing the rate of interest, date of bonds or certifi-
from which interest is due, amount of interest due, for whom held in trust, amount
herein specified.

Interest payable.	For whom held in trust.	Amount of stock.	Total.	Date from which interest is due.	Amount of interest due.	Total interest due.
Jan. and July.	Cherokee school fund	\$7,000	\$132,000	Jan. 1, 1861	\$3,185 00	\$60,060 00
do.	Cherokee general fund	7,000		Jan. 1, 1861	3,185 00	
do.	Delaware general fund	59,000		Jan. 1, 1861	26,845 00	
do.	Iowas	22,000		Jan. 1, 1861	10,010 00	
do.	Kaskaskias, Peorias, Weas, &c.	37,000		Jan. 1, 1861	16,835 00	
do.	Cherokee general fund	1,500	3,500	Jan. 1, 1861	585 00	1,365 00
do.	Delaware general fund	2,000		Jan. 1, 1861	780 00	
do.	Cherokee school fund	2,000		Jan. 1, 1861	780 00	
do.	do	1,000		Jan. 1, 1861	390 00	
do.	do	2,000		Jan. 1, 1861	780 00	
do.	Chippewa and Christian Indians ..	3,000	158,000	Jan. 1, 1861	1,170 00	59,772 50
do.	do	2,000		Jan. 1, 1861	780 00	
do.	Choctaw school fund	19,000		Jan. 1, 1861	7,410 00	
do.	Choctaw general fund	2,000		Jan. 1, 1861	780 00	
do.	Creek orphans	28,000		Jan. 1, 1861	10,920 00	
do.	Kansas schools	2,000		Jan. 1, 1861	780 00	
do.	Menomonees	9,000		Jan. 1, 1861	3,510 00	
do.	Osage schools	7,000		Jan. 1, 1861	2,930 00	
do.	Ottawas and Chippewas	10,000		Jan. 1, 1861	3,900 00	
do.	Pottawatomies, (education)	5,000		Jan. 1, 1861	1,950 00	
do.	Senecas and Shawnees	3,000		Jan. 1, 1861	1,170 00	
do.	Cherokee school fund	10,000		Jan. 1, 1861	3,575 00	
do.	Creek orphans	9,000		Jan. 1, 1861	3,217 50	
do.	do	9,000		Jan. 1, 1861	3,217 50	
do.	do	10,000		Jan. 1, 1861	3,575 00	
do.	Kansas schools	18,000		Jan. 1, 1861	6,435 00	
do.	Senecas and Shawnees	7,000		Jan. 1, 1861	2,502 50	
do.	Cherokee general fund	7,000		Jan. 1, 1861	2,930 00	
do.	Cherokee school fund	13,000		Jan. 1, 1861	5,070 00	
do.	Kaskaskias, Peorias, &c.	2,000		Jan. 1, 1861	780 00	
do.	Iowas	4,000		Jan. 1, 1861	1,560 00	
April and Oct.	Delaware general fund	41,000	205,000	April 1, 1861	15,990 00	82,290 00
do.	do	80,000		Oct. 1, 1860	33,600 00	
do.	Kaskaskias, Peorias, &c.	41,000		Oct. 1, 1860	15,220 00	
do.	Iowas	17,000		Oct. 1, 1860	7,140 00	
do.	Cherokee school fund	1,000		July 1, 1860	420 00	
do.	Cherokee general fund	117,000	125,000	July 1, 1860	49,140 00	52,500 00
do.	Delaware general fund	1,000		July 1, 1860	420 00	
do.	Iowas	3,000		July 1, 1860	1,260 00	
do.	Kaskaskias, Peorias, &c.	3,000		July 1, 1860	1,260 00	
do.	Cherokee general fund	125,000		Jan. 1, 1861	48,750 00	
do.	Creek orphans	14,000	165,000	Jan. 1, 1861	5,460 00	64,350 00
do.	do	2,000		Jan. 1, 1861	780 00	
do.	do	1,000		Jan. 1, 1861	390 00	
do.	Menomonees	15,000		Jan. 1, 1861	5,850 00	
do.	do	4,000		Jan. 1, 1861	1,560 00	
do.	Ottawas and Chippewas	1,000		Jan. 1, 1861	390 00	
do.	Creek orphans	2,000		Jan. 1, 1861	780 00	
do.	do	1,000		Jan. 1, 1861	390 00	
do.	Cherokee school fund	1,000		Jan. 1, 1861	390 00	
do.	do	2,000		Jan. 1, 1861	780 00	
do.	do	5,000		Jan. 1, 1861	1,950 00	
do.	do	1,000		Jan. 1, 1861	390 00	
do.	do	3,000		Jan. 1, 1861	1,170 00	
do.	Creek orphans	19,500		Jan. 1, 1861	7,605 00	
do.	do	3,000		Jan. 1, 1861	1,170 00	
do.	do	2,000		Jan. 1, 1861	780 00	
do.	do	1,000		Jan. 1, 1861	390 00	
do.	do	1,000		Jan. 1, 1861	390 00	
do.	do	2,000		Jan. 1, 1861	780 00	
do.	Ottawas and Chippewas	3,000		Jan. 1, 1861	1,170 00	

D.—Statement of non-paying stocks held in trust by the Secre

State.	Act of legislature authorizing the loan.	Rate per cent.	Whether coupon or certificate.	Date of bond or certificate.	Date of maturity of bond or certificate.
Virginia	City of Wheeling, act of March 2, 1852.....	6	Coupon..	July 1, 1852	July, 1872
Do.....	do	6	do.....	July 1, 1852	July, 1872
Do.....	Act of March 23, 1860.....	6	Certifi'ce.	July 9, 1860	Jan., 1894
Do.....	do	6	do.....	July 9, 1860	Jan., 1894
Do.....	do	6	do.....	July 9, 1860	Jan., 1894
Do.....	Acts of March 27, 1837, and April 4, 1838.....	6	do.....	Mar. 1, 1852	Nov. 27, 1858
Do.....	Act of March 19, 1839.....	6	do.....	Feb. 14, 1852	May 29, 1859
Do.....	do	6	do.....	Mar. 1, 1852	May 29, 1859
Do.....	Act of March 22, 1850	6	do.....	Feb. 14, 1852	April 10, 1875
Do.....	do	6	do.....	Mar. 1, 1852	Jan. 1, 1877
Do.....	Act of March 15, 1850	6	do.....	Mar. 1, 1852	May 13, 1876
Louisiana ..	*New Orleans, Jackson, and Great Northern Railroad.	6	Coupon..	Nov. 1, 1854	Nov. 1, 1894
Do.....	do	6	do.....	April 1, 1856	April 1, 1896
Do.....	do	6	do.....	May 1, 1857	April 1, 1897
Do.....	do	6	do.....	May 1, 1857	April 1, 1897
Do.....	do	6	do.....	May 1, 1857	April 1, 1897
Do.....	do	6	do.....	May 1, 1857	April 1, 1897
Indiana	Wabash and Erie canal, act of February 1, 1834..	5	do.....	April 13, 1835	 1875
Do.....	February 6, 1835, and January 27, 1836.....	5	do.....	July 1, 1836	July, 1886
Do.....	do	5	do.....	July 1, 1836	July, 1886

* No act cited on the bonds.

tary of the Interior for various Indian tribes—Continued.

Interest payable.	For whom held in trust.	Amount of stock.	Total.	Date from which interest is due.	Amount of interest due.	Total interest due.
Jan. and July.	Cherokee school fund	\$123,000		Jan. 1, 1861	\$47,970 00	
do.	Cherokee orphan und	45,000		Jan. 1, 1861	17,550 00	
do.	Cherokee general fund	90,000		Jan. 1, 1861	35,100 00	
do.	Choctaw general fund	450,000		Jan. 1, 1861	175,500 00	
do.	Creek orphans fund	28,200		Jan. 1, 1861	10,998 00	
do.	do	2,000		Jan. 1, 1861	780 00	
do.	do	1,300		Jan. 1, 1861	507 00	
do.	do	200		Jan. 1, 1861	78 00	
do.	do	10,000		Jan. 1, 1861	3,900 00	
do.	do	100		Jan. 1, 1861	39 00	
do.	do	3,500		Jan. 1, 1861	1,365 00	
			\$796,800			\$310,752 00
May and Nov.	Cherokee general fund	7,000		Nov. 1, 1860	2,940 00	
April and Oct.	Kaskaskias, Peorias, &c.	10,000		Oct. 1, 1860	4,200 00	
May and Nov.	do	5,000		Nov. 1, 1860	2,100 00	
do.	Cherokee school fund	2,000		Nov. 1, 1860	840 00	
do.	Delaware general fund	4,000		Nov. 1, 1860	1,680 00	
do.	Iowas	9,000		Nov. 1, 1860	3,780 00	
			37,000			15,540 00
Jan. and July.	Pottawatomies, (education)	63,000		† Jan. 1, 1867	} 40,653 20	
do.	do	4,000		† Jan. 1, 1867		
do.	Chickasaw incompetents	2,000		† Jan. 1, 1867		
			69,000			40,653 20
			1,691,300			687,282 70

† Date on which interest is due.

E.—*Abstract from the trust fund day-book No. 1, page 6, "Office Indian affairs, June 1, 1837."*

14. Education Pottawatomies, Dr. :		
For amount of first investment in Indiana bonds, say sixty-four bonds of \$1,000 each.....	\$64,000 00	
And one bond of	1,257 42	
		\$65,257 42
Add 7 per cent. premium on \$4,568 02, and brokerage, $\frac{1}{4}$ per cent, \$174 56.....		4,742 58
For amount of second investment in Indiana bonds, dated July 1, 1836, say four bonds, at \$1,000 each.....	4,000 00	
From which deduct the bond for \$1,257 42, included in first investment, cancelled and returned.....	1,257 42	
Leaves	2,742 58	
Add 7 per cent. premium	191, 98	
		2,934 56
		72,934 56

State of Indiana stock account September 30, 1845.

		Incompetent Chickasaws.	Chippewas, Ot- tawas, and Pot- tawatomies' ed- ucation, treaty of 1833.	Aggregate amt of stocks.				Incompetent Chickasaws.	Chippewas, Ot- tawas, and Pot- tawatomies' ed- ucation, treaty of 1833.	Aggregate amt of stocks trans- ferred.
1843. July 1	Stocks on hand.....	.....	\$68,000 00	\$68,000 00	1845. Jan. 7	By one Indiana bond, paid D. Saffamans, per his at- torney, J. Brien	\$1,000 00	\$1,000 00		\$1,000 00
Oct. 5	To three bonds for \$1,000 each, retransferred by D. Saffamans, on settlement 19th February last.....	\$3,000 00	.....	3,000 00	Sept. 30	By balance of stock car- ried to next account.....	2,000 00	\$68,000 00	\$68,000 00	70,000 00
		3,000 00	68,000 00	71,000 00			3,000 00	68,000 00		71,000 00
1845. Sept. 30	To balance of stocks bro't down.....	\$2,000 00	\$68,000 00	\$70,000 00						

No. 1.—Statement of Indiana stocks, interest, &c.

1836. July 1	To interest on sixty five 5 per cent. coupon bonds of the State of Indiana, (held in trust for Chippewas, Ottawas, and Pottawatomies' education,) sixty-four bonds of \$1,000 each, and one bond of \$1,257 42, making in all \$65,257 42, dated April 13, 1835, in which year they were purchased, interest commencing July 1, 1835, and due and payable semi-annually first of January and first of July, 1836, twelve months.....		1836. July 2	By interest paid on \$65,257 42, being sixty-five 5 per cent. Indiana bonds, from July 1, 1865, to July 1, 1836, twelve months.....	\$3,262 87
	On the second of July, 1836, a second investment having been made in Indiana bonds, and the bond for \$1,257 42, named in first purchase, surrendered in part payment for four more bonds of \$1,000 each, for same tribes, making \$68,000 therefor the State of Indiana debtor.			By interest paid on sixty-eight Indiana bonds of \$1,000 each, (\$68,000,) by Merchants' Bank, New York, where interest was made payable on said bonds, at sundry dates, from January 1, 1837, to July 1, 1841, being interest from July 1, 1836, to July 1, 1841, (five years).....	17,000 00
1841. July 1	To interest on \$68,000 from July 1, 1836, to July 1, 1841, (five years)	\$3,262 87			
		17,000 00			
		20,262 87			20,262 87

No. 2.—Statement of Indiana stocks, interest, &c., (Chickasaws.)

First investment for Chickasaw incompetents: To six months' interest on \$5,000, (being five bonds of the State of Indiana of \$1,000 each,) at 5 per cent. per annum from July 1, 1836, to January 1, 1837..... To forty-eight months' interest on \$5,000 Indiana stock, same as above, from January 1, 1837, to January 1, 1841.....	\$125 00 1,000 00		By amount of interest paid at Merchants' Bank, New York, for \$5,000 stocks of the State of Indiana, at 5 per cent., at various dates in 1837, 1838, 1839, 1840, and 1841, being interest from July 1, 1836, to January 1, 1841	\$1,125 00
Second investment for Chickasaw incompetents: To interest on \$53,000, (being fifty-three bonds of the State of Indiana of \$1,000 each,) at 5 per cent. per annum from January 1, 1837, to January 1, 1841	10,600 00		By amount of interest paid at banking-house of Morris Canal Company, on \$53,000 stocks of the State of Indiana, at 5 per cent., at various dates in 1837, 1838, 1839, 1840, and 1841, being interest from January 1, 1837, to January 1, 1841	10,600 00
				11,725 00

F.—List of stocks on deposit in Treasurer's office held in trust by Secretary of the Treasury for account of Chickasaw national fund.

State of Arkansas bonds, six per cent., due in 1868*	\$90,000 00
State of Indiana bonds, six per cent., due in 1857*	141,000 00
State of Illinois bonds, six per cent., due in 1860†	17,000 00
State of Maryland bonds, six per cent., due in 1870†	6,149 57
State of Maryland bonds, six per cent., due in 1890†	8,350 17
Nashville and Chattanooga railroad bonds, six per cent., due in 1881*	512,000 00
Richmond and Danville railroad bonds, six per cent., due in 1876*	100,000 00
State of Tennessee bonds, six per cent., due in 1890*	104,000 00
State of Tennessee bonds, five and one-quarter per cent., due in 1861*	66,666 66
United States bonds, loan of 1847, six per cent., due in 1867†	61,050 00
United States bonds, loan of 1848, six per cent., due in 1868†	37,491 80
United States bonds, loan of 1862, six per cent., due in 1882†	61,000 00
United States bonds, loan of 1865, six per cent., due in 1885†	104,100 00
	1,308,808 20

Interest remains unpaid on the above-named bonds as follows: On those of State of Arkansas, since 1842; on those of State of Tennessee and the two railroads mentioned, since 1861; Indiana, by three per cent. fund, since 1851. Interest on United States bonds is regularly paid, as is also that on the stocks of the State of Illinois.

The amount of non-paying stocks above shown is \$1,013,666 66, and of paying, \$295,141 54. Investments made under treaties of October 20, 1832, May 24, 1834, June 22, 1852.

ATTORNEY GENERAL'S OFFICE.

G.

[Extract.]

DEPARTMENT OF THE INTERIOR, OFFICE OF INDIAN AFFAIRS,
Washington, D. C., March 13, 1867.

SIR: * * * * *

The records of this office show that, in conformity with certain treaty stipulations with the Chippewas, Ottawas, and Pottawatomies, provision was made for educational purposes by an appropriation of \$70,000, to be invested in stocks. Accordingly, in 1835, (the Indian office then being under control of the War Department,) there was an investment made, for the purpose above indicated, in five per cent. bonds of the State of Indiana, viz., 64 bonds of \$1,000 each and one bond for \$1,257 42, making \$65,257 42—all dated the 13th April, 1835, interest commencing the 1st of July, 1835, from which period to the 1st of July, 1836, the interest, amounting to \$3,262 87, appears to have been paid, since the records of the office show that on the 1st of July, 1836, \$670 47, the residue of the \$70,000 provided for educational purposes, heretofore referred to, and a part of said interest, say \$2,264 09, was invested in the second lot of Indiana bonds, viz., four bonds of \$1,000 each, making \$4,000, from which was deducted the bond for \$1,257 42 included in the first purchase, subsequently cancelled and returned in part payment of the \$4,000. The bonds purchased at the second investment were all dated the 1st of July, 1836.

From the foregoing it will be perceived that on the 1st of July, 1836, the Secretary of War held in trust for the Chippewas, Ottawas, and Pottawatomies (education) bonds of the State of Indiana amounting to \$68,000; and from this period the interest accruing on said bonds was paid at the Merchants' Bank at New York, up to and including the interest due the 1st of July, 1841. A debit and credit of the account for interest will be seen by referring to statement of Indiana stocks, interest, &c., (E,) enclosed herewith.

On further examination of the accounts and records of the Indian office while under the Secretary of War, it is shown that an investment was made in 1836,

* Non-paying.

† Paying.

under the direction of the Secretary of War, for the benefit of the incompetent Chickasaws, by which five bonds of the State of Indiana of \$1,000 each (making \$5,000) were purchased, dated August 10, 1835, with five per cent. coupons for interest from the 1st July, 1836, interest payable at the Merchants' Bank, New York.

In 1837 a second investment was made for the Indians last named, viz: 53 Indiana five per cent. bonds of \$1,000 each, (making \$53,000,) dated 1st of July, 1837, interest payable at the banking house of Morris Canal Company.

The incompetent Chickasaws were charged with two investments for their benefit in Indiana five per cent. bonds, amounting to \$58,000, the interest on which was paid by Merchants' Bank, New York, and the banking house of Morris Canal Company, up to and including the interest due 1st January, 1841. See enclosed statement of "Indiana stocks, interest, &c., No. 2, (E,) Chickasaws."

On the 19th of February, 1843, the 58 bonds of the State of Indiana held in trust for the incompetent Chickasaws were transferred to D. Saffarans, who, on the 5th of October, 1843, re-transferred, in trust for the same Indians, three of the aforesaid bonds of \$1,000 each, with coupons for unpaid interest on \$3,000 since 1st January, 1841; and on the 7th of January, 1845, one of the three bonds last named was paid to D. Saffarans, the coupons for interest on which bond, from 1st of January, 1841, to 1st of January, 1845, having been retained for the benefit of the incompetent Chickasaws. For final disposition of said coupons retained from bond paid Saffarans, see "Statement of Indiana stocks, September 30, 1845," (E,) herewith.

It appears from the records of the Indian Office that the State of Indiana failed to provide for the payment of the interest on her bonds (held in trust by the War Department for the incompetent Chickasaws) after 1st January, 1841, and also failed to provide for the interest on the 68 bonds (held in trust for the Pottawatomies) after 1st of July, 1841; and the only interest credited to the State of Indiana on account of interest due on said bonds since those dates was on account of three per cent. fund retained in United States treasury from the net proceeds of the sale of public lands—distributive share of State of Indiana. For amount of three per cent. fund retained in United States treasury for protection of arrears of interest on Indiana bonds, under act of Congress of 4th September, 1841, and joint resolution of Congress approved 3d March, 1845, see "Statement of Indiana bonds, (E,) interest account in suspense," herewith, which shows that the State of Indiana is charged with arrears of interest to \$89,500, and credited by three per cent. fund, retained in United States treasury, to the amount of \$48,846 80; leaving the sum of \$40,653 20 due from the State of Indiana on account of arrears of interest due and unpaid January 1, 1867, on her bonds (amounting to \$70,000) held in trust, by the Secretary of the Interior, for Pottawatomies (education) and incompetent Chickasaws.

Very respectfully, your obedient servant,

CHAS. E. MIX,
Acting Commissioner.

Hon. O. H. BROWNING,
Secretary of the Interior.

FIRST NATIONAL BANK OF WASHINGTON,
Washington, D. C., December 11, 1867.

SIR: Your favor of the 9th instant is received, enclosing list of securities, the market values of which you request me to furnish you.

I return list herein, with information as requested.

Very respectfully,

W. S. HUNTINGTON.

Hon. HENRY STANBURY, *Attorney General.*

Statement showing the present market value of the following securities :

Florida.—Seven per cent. coupon bonds of January, 1857, (authorized by railroad internal improvement act of October, 1855,) interest due from January 1, 1861—no market.

Georgia.—Six per cent. coupon bonds of July 1, 1852, (authorized by act of January 12, 1852,) interest due from January 1, 1861, [back interest to 1866 is funded ; interest from 1866 is paid,]—72 to 74.

Missouri.—Six per cent. coupon bonds of February, March, July, August and September, 1853, (authorized by Pacific railroad act of February 22, 1851,) interest due from January 1, 1861, [fifteen per cent. back interest and July coupons paid,]—96½.

Same.—Five and one-half per cent. coupon bonds of May, October and November, 1837, (authorized by Bank of State act of February 2, 1837,) interest due from January 1, 1861—no market.

North Carolina.—Six per cent. coupon bonds of January, 1854, and January, 1855, (authorized by State loan acts of January 27, 1849, and December 22 and 23, 1851,) interest due from January 1, 1861, [interest funded,]—64.

Same.—Six per cent. coupon bonds of October, 1856, (authorized by North Carolina railroad act of February 14, 1855,) interest due from April 1, 1861,—64.

Same.—Six per cent. coupon bonds of April, 1855, (authorized by act last mentioned,) interest due from October 1, 1860—64.

Same.—Six per cent. bonds of April, 1857, (authorized by Chesapeake and Albemarle canal loan act of 1857,) interest due from October, 1860—64.

South Carolina.—Six per cent. coupon bonds of January 1, 1856, (authorized by State capital loan act of December 19, 1855,) interest due from July 1, 1860, [coupons on, 50,]—36 to 38.

Tennessee.—Six per cent. certificate of January 1, 1833, matured January 1, 1863, interest due from January 1, 1861, [interest from July, 1866, paid in full.]

Same.—Six per cent. coupon bonds of July, 1852, and January, 1853, (authorized by act of February 20, 1852,) interest due from January 1, 1861, [funded bond, 63½ to 64 ; 30 per cent. interest funded, balance cash,]—65.

Same.—Six per cent. bonds, due in 1890, interest unpaid since 1861, [30 per cent. interest funded, and balance cash,]—65.

Same.—Five and one-fourth per cent. bonds, matured in 1861, interest due since 1861, [if five per cent., without interest,]—58.

Virginia.—Six per cent. coupon bonds of November 13, 1847, matured December, 1862, interest due from January 1, 1861, [interest funded: clean bonds, 46; if not clean, they are not worth as much,]—46.

Same.—Six per cent. coupon bonds of July 1, 1852, (authorized by city of Wheeling act of March 2, 1852,) interest due from January 1, 1861—no market.

NOTE.—Since this abstract or list was returned to this office by Mr. Huntington, it has been ascertained that these city of Wheeling bonds are guaranteed by the State, which will doubtless give them the same value as the Virginia certificates below mentioned, viz., 35 to 40. The Danville and Richmond railroad bonds are also guaranteed by same State, and are doubtless of same value.

Same.—Six per cent. coupon bonds of May, July, August, October, November, and December, 1849, May, 1850, and March, 1851, (authorized by Chesapeake and Ohio canal act of Virginia, March 15, 1849, and December session, 1844, chapter 281, of Maryland,) interest due from January 1, 1861, [interest funded,]—46.

Same.—Six per cent. certificate of March 1, 1852, matured November 27, 1858, (authorized by acts of March 27, 1837, and April 4, 1838,) interest due from January 1, 1861, [if registered bonds, without interest,]—35 to 40.

Same.—Six per cent. certificates of February 14 and March 1, 1852, matured May 29, 1859, (authorized by act of March 19, 1839,) interest due from January 1, 1861, [if registered bonds, without interest,]—35 to 40.

Same.—Six per cent. certificates of July 9, 1860, (authorized by act of March 23, 1860,) interest due from January 1, 1861, [if registered bonds, ex interest,]—35 to 40.

Same.—Six per cent. certificates of February 14 and March 1, 1852, (authorized by acts of March 15 and 22, 1850,) interest due from January 1, 1861, [if registered bonds, ex interest,]—35 to 40.

Louisiana.—Six per cent. coupon bonds (New Orleans, Jackson, and Great Northern railroad) of November 1, 1854, April 1, 1856, and May 1, 1857, interest due from October and November, 1860—no market.

Indiana.—Five per cent. coupon bonds of April 13, 1835, and July 1, 1836, (authorized by Wabash and Erie canal acts of February 1, 1834, February 6, 1835, and January 27, 1836—70 to 75.

Same.—Six per cent. coupon bonds, matured in 1857, (nominal)—3 to 5.

Arkansas.—Six per cent. bonds due in 1868, interest unpaid since 1842—no market.

Nashville and Chattanooga railroad bonds, six per cent., due in 1881, interest unpaid since 1861, [if indorsed by State, interest paid,]—about 64. These bonds are guaranteed by the State of Tennessee.

Richmond and Danville railroad bonds, six per cent., due in 1876, interest unpaid since 1861—no market. (See note above, in reference to city of Wheeling bonds.)

PAWTUCKET RIVER.

LETTER

FROM

THE SECRETARY OF WAR AD INTERIM,

TRANSMITTING

Report respecting the improvement of the Pawtucket river.

DECEMBER 19, 1867.—Referred to the Committee on Commerce and ordered to be printed.

WAR DEPARTMENT,
Washington City, December 17, 1867.

SIR: I have the honor to transmit for the consideration of the proper committee a copy of a report made by Colonel Houston, of the engineers, sent to this department by the Chief of Engineers, respecting the improvement of the Pawtucket river, Rhode Island.

Very respectfully, your obedient servant,

U. S. GRANT,
Secretary of War ad interim.

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

UNITED STATES ENGINEER OFFICE,
Newport, Rhode Island, December 9, 1867.

GENERAL: I have the honor to report that the appropriation of \$17,000 for the improvement of the Pawtucket river, Rhode Island, is about exhausted, and that it has been insufficient to complete the work, as was anticipated by me at the time I forwarded my annual report.

The amount necessary to complete the work, so as to give a good channel to the city of Pawtucket of six (6) feet at low water, is estimated at \$8,000. It is desirable, both for the sake of economy and to secure the best results for the benefit of navigation, that the work be prosecuted to completion without delay—*i. e.*, as early as practicable in the coming season.

I enclose herewith the map of the river, showing the scene of operations during the past season. The channel has been dredged out to a depth of six feet at low water, and a width of 75 feet between the Red bridge and Dunnell's wharf, with the exception of a small section at the point marked A, and another at B, up as far as C. The line of the proposed channel, as indicated on the map in full red lines, has been followed nearly, but from Dunnell's wharf to A a straight

cut has been made, as indicated by the dotted red lines, both to shorten the distance and facilitate the towage of vessels. There remains, then, to be executed the dredging at the points above mentioned, and also the completion of the work above Dunnell's wharf, as indicated by the full and dotted red lines. The work already done has been of great benefit to the navigation of the river, and it is believed that the amount estimated will fully accomplish all that is asked for by the citizens of Pawtucket. The estimate is made on the basis of the present contract, which it would be advisable to continue, if practicable, as the parties are already on the ground and accustomed to the work.

I would respectfully request that the enclosed drawing be returned to me, as I have kept no copy of it.

I am, general, very respectfully, your obedient servant,

D. C. HOUSTON,

Major of Engineers, Brevet Colonel United States Army.

Brevet Major General A. A. HUMPHREYS,

Commanding Corps of Engineers United States Army.

GETTYSBURG ASYLUM LOTTERY.

LETTER

FROM THE

COMMISSIONER OF INTERNAL REVENUE,

IN ANSWER TO

A resolution of the House of 12th instant, relative to the Gettysburg asylum lottery.

DECEMBER 19, 1867.—Referred to the Committee on Retrenchment and ordered to be printed.

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE,
Washington, December 17, 1867.

SIR: In response to a resolution passed December 12, 1867, directing me to report to the House of Representatives "the reasons why the supervisors of the scheme known as 'the Gettysburg Asylum for Invalid Soldiers' have been exempted from the payment of the special tax or duty on a lottery called by them a gift enterprise," I have the honor to submit the following:

The provisos to section three of the act of June 30, 1864, are as follows:

"*Provided*, That the managers of any sanitary fair or of any charitable, benevolent, or religious association may apply to the collector of the district and present to him proof that the proceeds of any contemplated lottery, raffle, or gift enterprise will be applied to the relief of sick and wounded soldiers, or to some other charitable use, and thereupon the Commissioner shall grant a permit to hold such lottery, raffle, or gift enterprise, and the said sanitary fair or charitable or benevolent association shall be exempt from all charge, whether from tax or license, in respect to such lottery, raffle, or gift enterprise: *Provided further*, That nothing in this section contained shall be construed to legalize any lottery."

On the 8th day of March, 1867, certain printed instructions were issued upon this subject, a copy of which, marked A, is herewith transmitted.

The law provides that the application and proof shall be made to the collector of the district, whose facilities for a thorough examination of the merits of each application are far greater than those of the Commissioner. If the proof is satisfactory to the collector he approves the application in writing and forwards it to this office. His recommendation is what is chiefly relied upon, and when it is received the desired permit is issued, unless some good reason for withholding it is known to exist.

On the 29th day of May, 1867, a petition was received at this office, a copy of which is herewith enclosed, marked B, in which the petitioners, who claim to constitute the board of supervisors appointed by "the Gettysburg Asylum for Invalid Soldiers," "to raise funds for the erection and maintenance of the insti-

tution," ask to be exempted from the payment of internal revenue taxes in respect to their proposed lottery or gift enterprise. Accompanying this petition was the affidavit of a person claiming to be the secretary of the corporation, a copy of which is herewith enclosed, marked C. These papers were sent to this office by John H. Diehl, esq., collector of the second district of Pennsylvania, in a letter, a copy of which is herewith enclosed, marked D, in which he says he desires to approve the application, and at the same time says there is a difference of opinion respecting the constitutionality of the act incorporating the petitioners and their associates.

The law provides that nothing contained in section three shall be construed to legalize any lottery.

I did not therefore feel it incumbent upon me to withhold the permit on account of any doubt respecting the legality of the act of incorporation, inasmuch as no action of mine would affect it. No other objection was suggested by the collector, and none whatever was suggested by any other party, and, acting upon what I regarded as a recommendation of the collector, I issued the permit, a copy of which is herewith enclosed, marked E.

I have the honor to be, very respectfully, your obedient servant,

E. A. ROLLINS,
Commissioner.

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

A.

[Circular No. 59.]

*Respecting applications for permits to hold lotteries, raffles, and gift enterprises
"exempt from all charge."*

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE,
Washington, March 8, 1867.

The following is the provision of law by which such permits are authorized:

"Provided, That the managers of any sanitary fair, or of any charitable, benevolent, or religious association, may apply to the collector of the district and present to him proof that the proceeds of any contemplated lottery, raffle, or gift enterprise will be applied to the relief of sick and wounded soldiers or to some other charitable use; and thereupon the Commissioner shall grant a permit to hold such lottery, raffle, or gift enterprise, and the said sanitary fair or charitable or benevolent association shall be exempt from all charge, whether from tax or license, in respect of such lottery, raffle, or gift enterprise."

Such a permit can be granted only to a sanitary fair or to a charitable, benevolent, or religious association. The application should be made by the managers of the fair or association; should be addressed to the Commissioner of Internal Revenue; should be supported by proof, in writing, that the *entire net proceeds* "will be applied to the relief of sick and wounded soldiers, or to some other charitable use;" and should be presented, together with the evidence supporting it, to the collector of internal revenue for the proper district, who, if he approves it, will indorse his approval thereon, and forward it, and all the papers relating to it, to this office. The desired permit will then be issued and sent to the managers through the collector, unless, in the opinion of the Commissioner, there be some good reason for withholding it. Such a permit is *prima facie* evidence of exemption from special tax and from the tax upon gross receipts.

Collectors have no authority to issue permits themselves, but are simply to receive applications and forward such as they approve to the Commissioner.

It is believed that applications are sometimes approved by collectors without

due consideration. A distinction as to the amount of evidence to be required should be drawn between applications by long-established, well-known charitable associations, and those by associations originated for some temporary purpose or some particular occasion. When there is good reason to suspect that a permit, if granted, would be used to subserve private interests, party or political ends, or any other purposes than those stated in the law as above quoted, approval should be withheld until the facts have been stated to this office and its advice obtained.

If a permit is obtained by false and fraudulent representations, or if the object for which it is granted is ignored or supplanted by some other not embraced in the forgoing provision of the law, it will be revoked by the Commissioner, and will give no protection to the managers or others in acts inconsistent with its express terms.

E. A. ROLLINS, *Commissioner*.

B.

OFFICE OF THE GETTYSBURG ASYLUM FOR INVALID SOLDIERS,
1,126 Chestnut Street, Philadelphia, May 27, 1867.

The undersigned, who constitute the board of supervisors appointed by the above corporation to raise funds for the erection and maintenance of the institution, respectfully ask that they be exempted from the payment of internal revenue tax, under the provisions of the statute in such case made and provided. They indorse herewith the affidavit of the secretary of said board, as required by the rules of the department.

Respectfully,

J. J. DICKINSON.
RICHARD FRANCO.
P. A. EGERTON.

C.

J. D. Hoffman, being duly sworn, deposes and says: That he is the secretary of the board of supervisors appointed by the Gettysburg Asylum for Invalid Soldiers to raise funds for the erection of said institution, under the provision of the act of the assembly of the legislature of Pennsylvania approved March 6, 1867. He further says that the net proceeds of all funds received by them, after the payment of all expenses, including advertising, printing, salaries, commissions, rents, &c., are to be appropriated to the benevolent purposes for which the corporation was created, as provided by the charter.

Sworn to and subscribed before me this 24th day of May A. D. 1867.

J. D. HOFFMAN.

In witness whereof I have hereunto set my hand and affixed my official seal, at the city and in the State of New York.

[SEAL.]

SYLVESTER LAY,

Pennsylvania Commissioner, No 251 Broadway, N. Y.

JOHN R. DIEHL, Esq., *Collector, &c.*

D.

U. S. INTERNAL REVENUE COLLECTOR'S OFFICE,
SECOND DISTRICT OF PENNSYLVANIA,
Philadelphia, May 28, 1867.

SIR: I have the honor to enclose herewith an application of the board of supervisors of the Gettysburg Asylum for Invalid Soldiers, for exemption from the

payment of internal revenue tax, accompanied by an affidavit of the secretary of the board that the net proceeds of the enterprise are to be appropriated to the benevolent purpose for which the corporation was created. While I desire to approve this application, it is proper for me to say to you that the attorney general of this State has raised a question as to the constitutionality of the act of incorporation granted by our legislature, and that the case has been brought before the supreme court for adjudication. I am assured, however, by reliable parties, that Hon. William M. Meredith, George W. Riddle, esq., and Samuel C. Perkins, esq., three eminent counsel of this city, have given their opinion that there is no difficulty in the matter, either legally or otherwise.

Very respectfully, your obedient servant,

JOHN H. DIEHL, *Collector.*

Hon. E. A. ROLLINS,

Commissioner of Internal Revenue, Washington, D. C.

E.

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE,

Washington, June 5, 1867.

SIR : I reply to yours of the 28th ultimo, that the permit required for the benefit of the Gettysburg Asylum for Invalid Soldiers, and which you recommend as proper to be granted, is herewith transmitted.

Very respectfully,

E. A. ROLLINS, *Commissioner.*

JOHN H. DIEHL, Esq.,

Collector Second District, Philadelphia, Pennsylvania.

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE,

Washington, June 5, 1867.

Whereas J. J. Dickinson, Richard Franco, and P. A. Egerton, as "supervisors" of the Gettysburg Asylum for Invalid Soldiers, have made due application to John H. Diehl, collector of internal revenue for the second collection district of the State of Pennsylvania, for permission to hold a lottery, raffle, or gift enterprise, and presented to him satisfactory evidence that the proceeds of said lottery, raffle, or gift enterprise will be devoted to charitable uses, permission is hereby granted to the said supervisors to hold such lottery, raffle, or gift enterprise exempt from all charge, whether from special tax or other duty, in respect of said lottery, raffle, or gift enterprise.

E. A. ROLLINS, *Commissioner.*

ADAM HARDT.

LETTER

FROM

THE SECRETARY OF WAR AD INTERIM,

TRANSMITTING

A report of the Quartermaster General relative to the claim of Adam Hardt for money advanced to the crew of the steamer John Raine.

DECEMBER 19, 1867.—Referred to the Committee of Claims and ordered to be printed.

WAR DEPARTMENT,
Washington City, December 18, 1867.

SIR: In compliance with a request of the Committee of Claims of the 12th instant, I have the honor to transmit herewith a report of the Quartermaster General, with accompanying papers, comprising all the information known to this department pertaining to the claim of Adam Hardt for reimbursement of money advanced to a portion of the crew of the steamer John Raine.

Very respectfully, your obedient servant,

U. S. GRANT,
Secretary of War ad interim.

The SPEAKER of the House of Representatives.

QUARTERMASTER GENERAL'S OFFICE,
Washington, D. C., December 16, 1867.

GENERAL: I have the honor to return herewith communication from the Claims Committee, House of Representatives, dated December 12, 1867, with reference to the claim of Adam Hardt for reimbursement of money advanced by him to a portion of the crew of the steamer John Raine, and requesting such evidence touching its merits as this office possesses.

In reply, I would respectfully state that, from the records of this office it appears that under date of December 16, 1864, Messrs. Stotsenburg & Brown, of New Albany, Indiana, forwarded an application of Adam Hardt for reimbursement of amount he had advanced to certain employés of the steamer John Raine, a vessel attached to the Mississippi marine brigade.

As security for the money advanced, Hardt is alleged to have taken certificates of pay as follows :

George Hanger, fourth engineer, amounting to	\$84 00
Alexander Leutz, fireman, amounting to	23 60
Levi Chilson, mate, amounting to	218 00
James Walker, cook, amounting to	77 65
Peter Huffman, cook, amounting to	30 00
Total	433 25

These certificates, however, were not produced, they having been lost by Mr. Hardt.

There being no evidence in this office of this transaction, Captain James Brooks, assistant quartermaster of the Mississippi marine brigade, was called upon for information, but was unable to find from his reports that anything was due the parties above named. He also stated that "up to about May, 1864, the hands in the fleet had been paid by an acting paymaster, Captain William M. Lewis. He did not make to me any report on 'Form 2,' and there was no regular report made on 'Form 8;' so that, in many cases, persons were discharged with pay due them, with no evidence of the fact except their discharge papers, which certified to the amount due."

Captain Lewis, under date of July 25, 1866, states that, after a careful examination of his papers, he is satisfied he has never paid these men.

The evidence obtained was not considered by the Quartermaster General sufficient to justify payment of the claim, and it was accordingly disallowed, and the attorneys so informed on the 21st of September, 1866.

The Hon. M. C. Kerr, in reply to an inquiry with reference to this case, was informed on the 10th instant, by the Acting Quartermaster General, what action had been taken in the matter; and also that, by a decision of the Second Comptroller of the treasury, the claimant could only obtain relief by an act of Congress.

All the papers on file in this office bearing upon the claim are herewith transmitted.

I am, very respectfully, your obedient servant,

D. H. RUCKER,

Acting Quartermaster General, Bvt. Major General U. S. Army.

General U. S. GRANT,

Secretary of War ad interim, Washington, D. C.

QUARTERMASTER GENERAL'S OFFICE,

Washington, D. C., September 21, 1866.

GENTLEMEN: In reply to your communication of August 29, 1866, you are respectfully informed that the claim of Adam Hardt for value of certificates of pay alleged to have been purchased by him from the following named persons—

George Hanger, fourth engineer, United States steamer John Raine, amounting to	\$84 00
Alexander Leutz, fireman, United States steamer John Raine, amounting to	23 60
Levi Chilson, mate, United States steamer John Raine, amounting to	218 00
James Walker, cook, United States steamer John Raine, amounting to	77 65
Peter Huffman, cook, United States steamer John Raine, amounting to	30 00

—has been examined. There is not sufficient evidence offered upon which to base a claim against the government.

The certificates referred to, even if produced, would offer but imperfect proof of money due in the absence of reports of the service, and the usual vouchers of an officer. Without the certificates there is no proof whatever of anything being due from the government. The claim cannot be entertained.

By order Quartermaster General :

Respectfully, your obedient servant,

ALEXANDER BLISS,

Colonel Q. M. Department, in charge of Fourth Division.

Messrs. STOTSENBURG & BROWN,

New Albany, Indiana.

True copy :

J. J. DANA,

Major and Quartermaster, Brevet. Brig. Gen. U. S. Army.

LOUISVILLE, NEW ALBANY AND CHICAGO RAILROAD,

Superintendent's Office, New Albany, Ind., July 25, 1866.

COLONEL: Herewith I have the honor to return the papers in the case of Adam Hardt, for pay for certain claims purchased of the men of the John Raine. These men have never been paid by me for the time claimed for. I had nothing to do with the hiring or discharging of men, merely paying them. The records were kept by Captain W. D. Crandall, A. A. G. Men who were discharged received a printed blank, which was approved and ordered paid by General A. W. Ellet. I have carefully examined all my papers, and am satisfied these men have never been paid by me for the time claimed for.

Very respectfully, your obedient servant,

WILLIAM M. LEWIS,

Late Captain and Aide-de-Camp.

ALEXANDER BLISS,

Colonel Q. M. Department, in charge of Fourth Division.

NEW ALBANY, IND., *December 16, 1864.*

DEAR SIR: Enclosed please find application of Adam Hardt for the amount of certain vouchers for pay and discharge assigned to him by employes of the United States government, upon the United States steamer John Raine, late of the Mississippi marine brigade. We send the claim to your office by direction of Captain White, late assistant quartermaster at this post, and invite your early attention.

Respectfully,

STOTSENBURG & BROWN,

Attorneys for Claimant.

QUARTERMASTER GENERAL'S OFFICE, *February 20, 1865.*

Respectfully referred to the Third Auditor, and attorneys referring the claims so advised.

By order of the Quartermaster General :

LEWIS B. PARSONS,

Colonel in charge Fourth Division.

TREASURY DEPARTMENT, THIRD AUDITOR'S OFFICE,
December 29, 1865.

Respectfully returned to the Quartermaster General "for more definite report, and approval or disapproval, or recommendation of some kind," agreeably to the request made in his letter of July 25, 1865, addressed to this office.

A. M. GANGEWER, *for Auditor.*

QUARTERMASTER GENERAL'S OFFICE,
Washington, D. C., January 20, 1866.

Respectfully referred to Captain James Brooks, A. Q. M., New Albany, Ind., for report as to whether the within-named parties were employed on the United States steamer John Raine, and discharged with certificates of indebtedness to the amount stated within.

By order of the Quartermaster General:

ALEXANDER BLISS,
Brevet Colonel and A. Q. M. in charge Fourth Division.

ASSISTANT QUARTERMASTER'S OFFICE,
New Albany, Ind., February 27, 1866.

GENERAL: Herewith I have the honor to return the papers in the case of Adam Hardt, for pay for certain claims purchased of the men on the United States steamer John Raine.

I cannot find in my office any evidence of the claims being due to the parties. That, however, is no evidence that they did not do the work. Up to about May, 1864, the hands on the fleet had been paid by an acting paymaster, Captain William M. Lewis. He did not make to me any report on "Form 2," and there was no regular report made on "Form 8," so that in many cases persons were discharged with pay due them, with no evidence of the fact except their discharge papers, which certified to the amount due. That being the case with these claims, there is no choice left but either to allow the claim on the statement of Hardt and his witnesses or to reject it altogether.

Respectfully yours,

JAMES BROOKS,
Captain and Assistant Quartermaster.

Major General M. C. MEIGS,
Quartermaster General, Washington, D. C.

QUARTERMASTER GENERAL'S OFFICE,
Washington, D. C., June 14, 1866.

Respectfully referred to Captain William Lewis, late special paymaster Mississippi marine brigade, New Albany, Indiana, with request that he will inform this office whether the within-named parties were employed on the United States steamer John Raine and discharged with certificates of indebtedness to the amounts stated within.

By order of the Quartermaster General:

ALEXANDER BLISS,
Colonel Q. M. Department, in charge Fourth Division.

TWENTY PER CENT.—WAR DEPARTMENT.

LETTER

FROM

THE SECRETARY OF WAR AD INTERIM,

IN ANSWER TO

A resolution of the House of the 11th instant, relative to the twenty per cent. allowance to the clerks in his department.

DECEMBER 19, 1867.—Referred to the Committee on Military Affairs and ordered to be printed.

WAR DEPARTMENT,
Washington City, December 18, 1867.

SIR: In answer to the resolution of the House of Representatives of the 11th instant, I have the honor to state that the aggregate amount paid under the joint resolution of 28th February, 1867, giving twenty per cent. increase on their salaries to "certain employés in the civil service of the government at Washington," was three hundred and forty-five thousand four hundred and two dollars and sixty-two cents, as follows:

War Department and bureaus.....	\$212,369 14
Public buildings.....	3,868 42
Employés, and enlisted men detailed as clerks, in Freedmen's Bureau, Quartermasters', Pay, Medical, Ordnance and Engineer departments.....	129,165 06
Total.....	345,402 62

Very respectfully, your obedient servant,

U. S. GRANT,
Secretary of War ad interim.

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

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FORT DAVID RUSSELL.

LETTER

FROM

THE SECRETARY OF WAR AD INTERIM,

IN ANSWER TO

A resolution of the House of the 10th instant, transmitting a report relative to establishing an arsenal at Fort David Russell, in Dakota Territory.

DECEMBER 19, 1867.—Referred to the Committee on Military Affairs and ordered to be printed.

WAR DEPARTMENT,
Washington City, December 17, 1867.

SIR: In relation to a resolution of the House of Representatives, dated December 10, 1867, respecting the expediency of establishing an United States arsenal at Fort David Russell, at Cheyenne, Dakota Territory, I have the honor to send herewith a report on the subject from the Chief of Ordnance, dated December 17, 1867.

Very respectfully, your obedient servant,

U. S. GRANT,
Secretary of War ad interim.

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

ORDNANCE OFFICE, WAR DEPARTMENT,
Washington, December 17, 1867.

SIR: On the subject of the resolution of the House of Representatives of the 10th instant, referred to this office by indorsement from the War Department of the 10th, I have to report:

The arsenal recommended to be established at a suitable point between the Missouri river and the Rocky mountains is intended as a depository of arms, ammunition, and such other ordnance stores as may be required for supplying troops serving, or that may serve, in that part of the country. Such an arsenal should have a few repair shops, with good and safe storage and magazine room, and suitable quarters for an officer, and a few men to be employed there in receiving, storing, repairing, taking care of, and distributing these various ordnance supplies. These store-rooms, shops and quarters should be substantial and permanent buildings, so constructed as to be safe from accident by fire, and susceptible of defence by a small force against sudden inroads by Indians.

The location of the arsenal should be at a point easy of access, with the best available facilities for transportation to and distribution from it of ordnance supplies, and sufficiently near to a military station to admit of prompt support by troops in case of a sudden attack or threat. The location designated in the resolution is understood and thought to answer well the wants and requirements of the arsenal proposed and recommended to be established in your annual report.

The resolution of the House of Representatives is herewith returned.

Respectfully, your obedient servant,

A. B. DYER,

Brevet Major General, Chief of Ordnance.

General U. S. GRANT,

Secretary of War ad interim.

MILITARY OFFICES IN NEW YORK.

LETTER

FROM

THE SECRETARY OF WAR AD INTERIM,

TRANSMITTING

A communication from the Quartermaster General relative to the hiring of buildings in New York for military offices.

DECEMBER 19, 1867.—Referred to the Committee on Military Affairs and ordered to be printed.

WAR DEPARTMENT,

Washington City, December 19, 1867.

SIR : I have the honor to send herewith, for the information and consideration of the proper committee, a communication from the Quartermaster General of the army, dated 18th December, respecting the hiring of a building to be used for all the military offices, and for the storing of all army supplies, necessary for the service in the city of New York.

The recommendation of the Quartermaster General has been approved by this department.

Very respectfully, sir, your obedient servant,

U. S. GRANT,

Secretary of War ad interim.

Hon. SCHUYLER COLFAX,

Speaker of the House of Representatives.

QUARTERMASTER GENERAL'S OFFICE,

Washington, D. C, December 18, 1867.

GENERAL : I have the honor to report that the following recommendation was approved by the War Department November 8, 1867, viz :

"That authority be granted the quartermasters' department to rent some suitable building or buildings after the termination of the present leases, in order that all the offices in New York city connected with the staff departments may be concentrated in one convenient and central locality, and thereby decrease the present expense."

In view of the above, Brevet Major General R. Ingalls, assistant quartermaster general, &c., was directed to ascertain where such a building could be obtained, and to submit a full statement relative thereto, in order that the recommendation be carried into effect.

Brevet Brigadier General C. G. Sawtelle, quartermaster United States army, who appears to have been directed to cause an investigation to be made, reports as follows :

"I have carefully investigated, as directed, the subject of concentration, and have examined the premises now rented and occupied for army offices and storehouses in this city, and, as the result of my investigations, am of the opinion that the great inconvenience to the public service results from the fact that the buildings used by the several departments, as at present located, are widely separated, and the location of many of them is unsuitable, being far away from the business centre not easily accessible, and that it is practicable to concentrate them all in one locality in a better place and at considerably less rate of rent than is now being paid for them all collectively.

"I have examined a large number of buildings in different parts of the town above Canal street, and have experienced great difficulty in finding a sufficient number of smaller buildings which could be rented, contiguous to or near each other, in suitable localities, at any reasonable rates, and I have found but one large building capable of, and well adapted for, the purpose of concentrating *all* the offices under one roof. This is at the corner of Houston and Greene streets, and is a very fine, new, strongly built structure, one hundred feet square, five stories high, besides a fine basement and commodious sub-cellar extending under the entire building, and is admirably lighted. This building is unfinished, but could, in my opinion, be so fitted up as to furnish all the army offices required, and, in addition, sufficient storeroom for the entire amount of stores that the quartermasters' ordnance, and commissary departments will require storeroom for after the 1st of May, 1868, the date of the expiration of the present lease.

"I would also add, that in my opinion, it is probable that within the next year sufficient storeroom could be furnished in this building for the medical purveyor, as it is presumed that the present large amount of stores on hand appertaining to that department in this city will be much reduced.

"This building, I have ascertained, can be leased for a term of years at a very reasonable rate, not to exceed twenty-five thousand dollars (\$25,000) per annum, fitted up by the owner as may be desired, and be ready for occupancy by the 1st of May, 1868. The location of this building is a central one, easy of access from all parts of the city, and, in my judgment, the concentration of all the offices and the storerooms of the several departments in this building would be not only much more economical and convenient than the present arrangements, but altogether for the best interests of the government."

General Ingalls states as follows, viz :

"I submit herewith the report of Brevet Brigadier General C. G. Sawtelle, quartermaster United States army, and beg you will give it your attention and approval.

"In addition to the inquiries and searches made by General Sawtelle, I have inspected very many buildings in various localities, and at last, after thorough investigation, have come to the most decided opinion that the building recommended by General Sawtelle is the most central, easy of access, commodious, spacious, and economical that can be procured where *all* the army offices and storehouses can be concentrated.

"I submit herewith plans of the building as it is to be on the 1st of May, 1868 ; also, vertical projections showing the appearance of it now on both Houston and Greene streets. There will be over sixty rooms—some of them vast storehouse rooms. The building is to be heated throughout by steam ; water to be furnished in all the stories. There are to be hoisting apparatus and elevators worked by steam power, &c."

This building can be rented for a term, say of five years, for \$25,000 per year, and I ask authority to engage it at once.

The government is now paying rents per annum for the army as follows :

Headquarters general recruiting service	\$2,500 00
Quartermasters' department for clothing, offices, &c.....	59,000 00
Commissary department.....	5,000 00
Pay department	3,000 00
Medical department	3,000 00
Ordnance department.....	8,000 00
Engineer department	3,950 00
Medical purveyor's storehouse.....	15,000 00
Attending surgeon	600 00
Stables, &c.....	3,000 00
Total now being paid.....	103,050 00

If the building referred to is secured, the rents from and after May 1, 1868, would be as follows :

For building described	\$25,000 00
For medical purveyor's storehouse	14,000 00
For stables, corrals, &c	2,000 00
For use of wharf (probably).....	1,500 00
Total next year.....	42,500 00

This will give a reduction of expenses in the item of rents \$60,550 per annum.

If my recommendation is approved I would suggest that the superintendent general recruiting service, ordnance and engineer departments refund their proportions to the quartermasters' department; that is, I would suggest that general recruiting service shall pay say \$1,500, the ordnance department \$5,000, and the engineer department \$2,500 per annum to the chief quartermaster in charge of this depot on the 1st of May each year, while the building is really occupied conjointly by the staff departments. This would leave the quartermasters' department to pay \$16,000 out of \$25,000.

The acting Quartermaster General would state that the proper orders have already been issued to give up the large clothing warehouses for which the government has been paying \$49,000 per annum, as the stock of clothing, &c., has been greatly reduced by recent sales.

I concur in the recommendation of General Ingalls relative to leasing the building on the corner of Houston and Greene streets, New York city, at the rate of \$25,000 per annum, for one year with the privilege of five years, from May 1, 1868, but upon the condition that the United States reserve the right to give up the building at any time during the period named, provided the service has no further use for it, and thereby make an actual saving to the government of \$11,550 per annum.

I also recommend that if my recommendation is approved, such action may be taken by the War Department as may be deemed proper, in advising the various staff departments relative to their bearing their proportion of the rent.

Very respectfully, your obedient servant,

D. H. RUCKER,

Acting Quartermaster General, Brevet Major General.

General U. S. GRANT,

Secretary of War ad interim, Washington, D. C.

Approved by the Acting Secretary of War December 19, 1867 :

ED. SCHRIVER,

Inspector General.

MAPS.

LETTER

FROM

THE SECRETARY OF THE INTERIOR,

TRANSMITTING

Communication from the Commissioner of the Land Office, relative to the publication of the maps accompanying and illustrating his annual report.

DECEMBER 19, 1867.—Read twice and referred to the Committee on Printing.

DEPARTMENT OF THE INTERIOR,

Washington, D. C., October 19, 1867.

SIR: I have the honor to transmit herewith a copy of a letter addressed to this department, on the 17th instant, by the Commissioner of the General Land Office, in relation to the publication of the maps accompanying and illustrating his annual report.

No. 30 of the series is a map of the world on Mercator's projection, at once unique and of great value. The Commissioner's suggestion in relation to engraving it is respectfully and earnestly commended to the favorable consideration and action of Congress.

I am, sir, very respectfully, your obedient servant,

O. H. BROWNING, *Secretary.*

Hon. SCHUYLER COLFAX,

Speaker of the House of Representatives.

DEPARTMENT OF THE INTERIOR, GENERAL LAND OFFICE,

December 17, 1867.

SIR: I have the honor to transmit, with this letter, a roll of maps to accompany the annual report, dated October 15, 1867, from this office, as follows:

- | | |
|---------------|-----------------------|
| 1. Ohio. | 10. Louisiana. |
| 2. Indiana. | 11. Mississippi. |
| 3. Illinois. | 12. Alabama. |
| 4. Michigan. | 13. Florida. |
| 5. Wisconsin. | 14. Dakota. |
| 6. Minnesota. | 15. Nebraska. |
| 7. Iowa. | 16. Kansas. |
| 8. Missouri. | 17. Indian territory. |
| 9. Arkansas. | 18. Colorado. |

19. New Mexico.
20. Arizona Territory.
21. Utah Territory.
22. Montana Territory.
23. Idaho Territory.
24. Washington Territory.
25. Oregon.
26. Nevada.

27. California.
28. United States territory on the North Pacific.
29. Connected map of States and Territories.
30. Map of the world on Mercator's projection.

No. 29 is a connected map of the States and Territories as they existed before the Russian purchase. It exhibits the railway system of the United States, localities of district land offices and surveyor generals' offices, and of the various localities of the Union containing mineral wealth, the precious and useful metals. This map was engraved in accordance with joint resolution of January 6, 1863, United States Statutes at Large, volume 12, page 822, and has been brought up to 15th October, 1867. It is in the hands of the engraver, and the plate at an early day will be sent to the Congressional Printer.

No. 30. As this map is of great importance in the point of commercial interests, not only of this country but abroad, it is suggested that the provision made by the joint resolution of January 6, 1863, in reference to the connected map of States and Territories for its engraving, may be extended to the map of the world, so that it may hereafter in regard to its statistics, or railways, or other mutable matters, be amended from time to time, to be up in these respects to the requirements of the future. And in the event the publication of the map is ordered by Congress, it is proposed to give it proper finish in a few days thereafter, and place it in the hands of the Public Printer.

I have the honor to be, very respectfully, your obedient servant,

JOSEPH S. WILSON, *Commissioner.*

Hon. O. H. BROWNING,
Secretary of the Interior.

REVENUE FROM DISTILLED SPIRITS.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

IN ANSWER TO

A resolution of the House of the 18th instant, relative to the amount of revenue collected from distilled spirits.

DECEMBER 20, 1867.—Referred to the Committee of Ways and Means and ordered to be printed.

TREASURY DEPARTMENT, *December 20, 1867.*

SIR: I have the honor to acknowledge the receipt of House resolution of the 18th instant, requesting the Secretary of the Treasury to furnish the House with the amount of money received in the different collection districts in the United States from the manufacture of distilled spirits for the several fiscal years since 1862, and for the separate quarters of the last fiscal year, so far as received, together with the tax per gallon levied upon said article during said periods; and also a statement, so far as the returns will admit, of the expenditure on the part of the government for prosecuting offenders against the law for manufacturing, storing, transporting, buying, and selling said article; also the number of gallons of said article seized by the agents of the government, and the amount of money received for said confiscated spirits, and the fines imposed upon parties for violating the laws in said particulars.

In response thereto I transmit herewith a report from the Commissioner of Internal Revenue, which embodies the information sought, so far as the same can be furnished from the records in the department.

I am, very respectfully,

H. McCULLOCH,
Secretary of the Treasury.

The SPEAKER of the House of Representatives.

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE,
Washington, December 19, 1867.

SIR: In compliance with the request that I should enable the department to answer a resolution of the House of Representatives, of which a copy was furnished me, I have the honor to transmit herewith a statement of taxes collected and returned to this office on distilled spirits, from each collection district in the United States, for the fiscal years ending June 30, 1863, '64, '65, '66, and '67;

and, also, the receipts from that source for each quarter of the fiscal year ending June 30, 1867.

The tax imposed upon distilled spirits, by the act of July 1, 1862, was twenty cents per gallon. By the act of March 7, 1864, it was increased to sixty cents per gallon. From July 1, 1864, to January 1, 1865, the tax was one dollar and fifty cents, and since that date it was two dollars per gallon.

I send also a statement of the quantity of spirits forfeited to the government by judgments of United States courts; the amount of money received from sales thereof, and the amount of fines imposed for violations of the internal revenue laws, between the dates of March 2, 1867, and the 30th of June of that year.

Prior to the act of March 2, 1867, proceedings in the courts for forfeitures in such cases were reported to the Solicitor of the Treasury, and not to this office. I am, therefore, unable to furnish any information in regard to forfeitures which occurred prior to that date.

I am, also, unable to state the amount of "expenditure on the part of the government for prosecuting offenders against the law for manufacturing, storing, transporting, buying, and selling said article," for the reason that, with the exception of the lawful salary and per diem of officers for that portion of their time occupied in such cases, these expenses are paid by the respective clerks of the several courts where such proceedings are had, and no report of their payments is made to this office.

In this connection, permit me to call your attention to the following passage from my last annual report, under date of November 30, 1867: "The statute is defective in not requiring the clerks, as well as United States attorneys, to make reports to this office, because from this omission it follows that this office is ignorant of the disposition of the money paid into court in individual cases, and learns the aggregate amount paid to the government during the year, as its distributive share, only from the records of the Register of the Treasury."

I have the honor to be, very respectfully,

E. A. ROLLINS, *Commissioner*.

Hon. HUGH McCULLOCH,
Secretary of the Treasury.

Table showing the quantity of distilled spirits forfeited by decisions of United States courts; the amount of money received from sales of forfeited spirits, and the amount of fines imposed for violations of internal revenue laws in relation to distilled spirits, as reported to the Commissioner of Internal Revenue, under section 3 of the act of March 2, 1867.

[This table is as accurate as it can be made from the reports from which it is compiled. Suits for forfeitures are sometimes brought against an indefinite quantity of spirits, and very often other articles of property are included in the same suits with distilled spirits, and the returns of marshals to executions show the proceeds of sales in gross, and not the separate proceeds of the spirits. Said reports do not show the collection districts in which the spirits are forfeited. The time covered by this table is from March 2, 1867, to the end of the fiscal year.]

Judicial districts.	Barrels.	Gallons.	Packages.	Casks.	Kegs.	Amount received.	Amount fines imposed.
New Jersey	58½					\$4,166 99	
Maryland							\$50 00
Rhode Island	39						
Northern dis't... N. Y.	84					5,125 38	
Eastern dis't... do..	1,728	154				4,918 61	
Eastern dis't... Penn.	214	293		9		11,069 80	
Western dis't... do..	2½						
Northern dis't... Ohio.	8		30				10 00
Western dis't... Mich.	3					344 35	
Northern dis't... Ill.	135					3,775 18	
Southern dis't... do..	512			2		1,996 00	2,300 00
Eastern dis't... Mo.	25					2,987 27	60 00
Western dis't... do..		570½					
Indiana	9						90 00
Kentucky	71		23			1,876 67	1,000 00
North Carolina	4						833 00
South Carolina	28				1		300 00
California		2,492	8			5,484 00	
Louisiana	277½			15		930 60	
Western dis't... Texas.		100				200 00	
Total	3,198½	3,609½	61		1	42,874 85	4,643 00

REVENUE FROM DISTILLED SPIRITS.

Statement of the collections returned on distilled spirits from each collection district of the United States, for the fiscal years ending June 30, 1863, 1864, 1865, 1866, and 1867; also, the receipts for each quarter of the fiscal year 1867.

	Total collec- tions, 1863.	Total collec- tions, 1864.	Total collec- tions, 1865.	Total collec- tions, 1866.	Total collec- tions, 1st qr. 1867.	Total collec- tions, 2d qr. 1867.	Total collec- tions, 3d qr. 1867.	Total collec- tions, 4th qr. 1867.	Total collec- tions, fiscal year 1867.
ALABAMA.									
First district .....	.....	.....	.....	\$9,105 00	\$8,862 00	\$27,371 70	\$38,345 54	\$16,257 18	\$90,836 42
Second district .....	.....	.....	.....	2,704 25	8,939 10	18,464 20	22,136 12	10,006 25	59,545 67
Third district .....	.....	.....	.....	2,458 50	2,242 00	2,207 89	2,261 08	1,108 55	7,819 52
Total .....	.....	.....	.....	14,267 75	20,043 10	48,043 79	62,742 74	27,371 98	158,201 61
ARIZONA.									
First district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
ARKANSAS.									
First district .....	.....	.....	.....	678 00	847 00	244 00	72 00	10 00	1,173 00
Second district .....	.....	.....	.....	.....	.....	1,694 50	.....	.....	1,694 50
Third district .....	.....	.....	.....	.....	.....	.....	18 00	1,956 00	1,974 00
Total .....	.....	.....	.....	678 00	847 00	1,938 50	90 00	1,966 00	4,841 50
CALIFORNIA.									
First district	\$3,006 32	\$180,091 64	\$283,883 45	390,277 55	356,202 35	507,379 33	373,106 88	492,991 48	1,729,780 04
Second district	1,035 60	3,129 20	2,856 75	55,097 66	33,424 00	5,394 00	12,398 00	3,573 20	54,789 20
Third district	137 00	82 80	87 00	2,312 05	924 00	.....	140 00	52 00	1,116 00
Fourth district	134 00	905 13	1,095 40	701 65	.....	.....	.....	.....	.....
Fifth district	868 85	2,025 14	6,633 22	2,897 50	1,118 00	946 00	538 00	1,252 00	3,854 00
Total	5,181 77	186,233 91	294,555 82	451,286 41	391,768 35	513,719 33	386,182 88	497,868 68	1,789,539 24
COLORADO.									
First district .....	.....	1,125 15	2,485 95	506 00	.....	1,503 42	5,255 36	8,765 10	15,523 88
CONNECTICUT.									
First district	26,920 50	79,656 73	150,610 17	147,633 23	54,694 74	45,602 00	46,658 00	32,604 00	179,558 74
Second district	1,082 38	1,740 55	4,429 98	110 00	.....	.....	1,674 00	3,830 50	5,504 50
Third district	370 55	2,344 53	2,365 10	1,425 50	.....	.....	.....	.....	.....
Fourth district	3,688 53	4,971 82	18,255 91	2,064 04	399 34	.....	.....	.....	399 34
Total	32,061 96	88,713 63	178,661 16	151,232 77	55,094 08	45,602 00	48,332 00	36,434 50	185,462 58

REVENUE FROM DISTILLED SPIRITS

[illegible]

Statement of the collections returned on distilled spirits from each collection district of the United States, &c.—Continued.

	Total collec- tions, 1863.	Total collec- tions, 1864.	Total collec- tions, 1865.	Total collec- tions, 1866.	Total collec- tions, 1st qr. 1867.	Total collec- tions, 2d qr. 1867.	Total collec- tions, 3d qr. 1867.	Total collec- tions, 4th qr. 1867.	Total collec- tions, fiscal year 1867.
INDIANA—Continued.									
Fourth district	\$198,574 41	\$1,255,656 70	\$644,436 89	\$420,446 36	\$825 00	\$24,724 00	\$82,304 00	\$31,275 24	\$139,128 24
Fifth district	18,154 09	163,354 95	15,512 45	2,299 00	443 50	25,025 00	1,793 00	1,629 00	28,890 50
Sixth district	2 20	151,852 80	111,225 66	3,596 50	1,620 00	489 00	12,750 00	20,199 00	35,058 00
Seventh district	11,596 68	103,099 31	209,119 73	9,636 35	1,419 00	495 00	1,916 50	12,041 46	15,871 96
Eighth district	117 40	249,270 43	9,360 25	63,124 00	51,994 50	41,686 00	2,688 00	2,618 00	98,986 50
Ninth district	48 15	5,641 52	44,539 62	16,160 28	92 04	222 00	170 00	106 20	590 24
Tenth district	331 60	3,164 00	9,509 00	15,803 00	3,679 00	869 00	64 00	1,540 00	6,152 00
Eleventh district	146 55	748 53	8,128 40	2,185 00	313 20	1,886 80	2,304 36	206 00	4,710 36
Total	267,181 88	2,084,442 06	1,694,202 01	1,237,384 57	397,328 91	377,465 91	233,423 66	145,470 83	1,153,689 31
IOWA.									
First district	10,040 85	52,219 83	172,977 03	226,124 27	56,414 00	38,048 38	152,292 46	136,483 46	383,238 30
Second district	18,349 54	170,973 22	222,679 41	21,450 82	1,600 72	587 88	.....	8 33	2,196 93
Third district	1,940 85	22,696 90	276,246 55	1,080,579 54	187,260 96	162,651 54	25,098 70	3,322 44	378,333 64
Fourth district	1,951 21	9,029 33	25,208 04	2,973 03	195 00	1,716 04	1,041 14	718 86	3,671 04
Fifth district	1,188 31	6,580 44	19,735 68	7,951 72	2,394 84	1,836 24	717 85	4,745 54	9,694 47
Sixth district	17 45	5,262 70	253 30	520 42	.....	.....	34 00	309 00	343 00
Total	33,488 21	266,762 42	717,100 01	1,339,599 80	247,865 52	204,840 08	179,184 15	145,587 63	777,477 38
KANSAS.									
First district	.....	2,751 53	15,222 46	15,060 19	5,327 94	1,864 30	2,244 40	5,487 14	14,923 78
KENTUCKY.									
First district	11,480 70	71,906 55	205,547 09	262,702 20	8,974 50	11,127 87	12,671 12	1,329 00	34,102 49
Second district	.....	41,052 50	96,097 28	202,991 55	15,945 84	4,014 30	5,947 20	10,016 80	35,924 14
Third district	57,216 88	149,775 09	74,989 38	67,624 02	22,961 75	25,188 66	9,767 00	19,009 82	76,927 23
Fourth district	102,850 37	894,629 99	289,100 08	265,619 09	65,209 00	32,706 95	21,691 32	10,891 60	130,498 87
Fifth district	.....	.....	110,227 29	175,566 89	29,570 90	85,138 55	136,435 43	117,212 50	368,357 38
Sixth district	.....	.....	8,955 25	52,936 52	87,518 68	48,267 28	47,927 30	23,859 50	207,572 76
Seventh district	.....	.....	.....	.....	20,880 05	33,079 31	34,985 24	28,251 50	117,196 10
Eighth district	.....	.....	.....	.....	14,155 17	7,444 75	4,511 50	3,637 00	29,748 42
Ninth district	.....	.....	.....	.....	7,476 22	10,926 40	3,112 48	6,958 10	28,473 20
Total	171,547 95	1,157,364 13	784,916 37	1,027,440 27	272,692 11	257,894 07	277,048 59	221,165 82	1,028,800 59

REVENUE FROM DISTILLED SPIRITS.

REVENUE FROM DISTILLED SPIRITS.

7

LOUISIANA.

First district	115,942 60	3,165 73	142,145 00	64,781 50	117,063 89	211,998 54	32,585 00	426,428 93
Second district .....	.....	.....	2,780 01	380 00	.....	.....	.....	380 00
Third district .....	.....	.....	.....	.....	.....	.....	.....	.....
Total	115,942 60	3,165 73	144,925 01	65,161 50	117,663 89	211,998 54	32,585 00	426,808 93

MAINE.

First district	61,209 83	96,145 90	.....	.....	.....	.....	.....	.....
Second district .....	.....	.....	.....	.....	.....	.....	.....	.....
Third district .....	.....	.....	.....	.....	.....	.....	.....	.....
Fourth district .....	.....	.....	.....	.....	.....	.....	.....	.....
Fifth district .....	.....	.....	.....	.....	.....	.....	.....	.....
Total	61,209 83	96,145 90	.....	.....	.....	.....	.....	.....

MARYLAND.

First district	510 52	24,333 19	202 95	65,747 04	143,690 82	29,583 64	33,341 86	272,363 36
Second district	1,673 64	41,403 14	157,986 92	284,983 74	217,391 50	86,422 24	77,217 40	666,014 88
Third district	23,033 22	18,819 43	947,068 19	3,181 74	2,831 72	2,347 84	2,744 32	11,105 62
Fourth district	8,894 12	48,657 96	22,898 63	31,098 26	39,155 94	24,459 58	11,268 20	105,981 98
Fifth district .....	.....	77,012 02	14,955 78	.....	.....	.....	.....	.....
Total	34,111 50	210,225 74	1,143,112 47	385,010 78	403,069 98	142,813 30	124,571 78	1,055,465 84

MASSACHUSETTS.

First district .....	.....	.....	.....	.....	.....	.....	.....	.....
Second district .....	.....	.....	.....	.....	.....	.....	.....	.....
Third district	1,501 25	164,904 94	112,954 38	88,697 94	100,373 46	38,036 50	35,624 55	262,732 45
Fourth district	8,576 56	202,008 51	324,340 66	129,032 45	117,953 66	530 06	2,420 16	249,936 33
Fifth district	8,183 55	19,368 25	32,307 00	26,487 00	14,867 00	7,402 00	6,538 00	55,294 00
Sixth district	14,677 15	39,065 40	82,421 26	40,133 10	14,360 70	7,201 00	645 42	62,340 22
Seventh district	1,118 60	.....	.....	.....	.....	.....	.....	.....
Eighth district	246 00	388 10	1,070 00	1,624 00	.....	.....	.....	1,624 00
Ninth district	1,671 20	4,707 90	3,175 00	852 00	.....	.....	.....	852 00
Tenth district	9,419 05	70,203 04	137,284 80	432 00	10,288 00	9,576 00	9,110 00	29,406 00
Total	45,393 36	500,646 14	693,553 10	287,258 49	257,842 82	62,745 56	54,338 13	662,185 00

MICHIGAN.

First district .....	.....	15,999 98	31,217 68	19,985 23	28,022 61	19,175 70	582 28	67,765 85
Second district	11,313 13	5,312 11	433 00	5,941 04	6,710 02	243 66	760 00	13,654 72
Third district	144 40	1,098 90	3,520 00	2,041 00	.....	.....	40 00	2,081 00
Fourth district .....	.....	258 00	1,163 28	.....	160 00	.....	.....	160 00
Fifth district .....	.....	43,333 33	5,364 02	3,996 70	1,188 00	18 00	50 67	5,253 37
Sixth district .....	.....	5 20	68 56	.....	.....	.....	60 00	60 00
Total	11,457 53	66,007 52	41,766 54	31,963 97	36,080 66	19,437 36	1,492 95	88,974 94

REVENUE FROM DISTILLED SPIRITS.

	Total collec- tions, 1863.	Total collec- tions, 1864.	Total collec- tions, 1865.	Total collec- tions, 1866.	Total collec- tions, 1st qr. 1867.	Total collec- tions, 2d qr. 1867.	Total collec- tions, 3d qr. 1867.	Total collec- tions, 4th qr. 1867.	Total collec- tions, fiscal year 1867.
MINNESOTA.									
First district	\$796 78	\$2,490 37	\$10,513 50	\$9,595 80	\$1,755 50	\$1,684 60	\$2,664 50	\$650 00	\$6,754 60
Second district	46 00	200 60	17,459 49	46,794 78	6,817 56	7,082 80	23,604 19	15,837 38	53,341 93
Total	842 78	2,690 97	27,972 99	56,390 58	8,573 06	8,767 40	26,268 69	16,487 38	60,096 53
MISSISSIPPI.									
First district	.....	.....	.....	.....	.....	.....	.....	.....	.....
Second district	.....	.....	.....	.....	80 00	140 00	.....	.....	220 00
Third district	.....	.....	.....	100 00	.....	.....	20 00	.....	20 00
Total	.....	.....	.....	100 00	80 00	140 00	20 00	.....	240 00
MISSOURI.									
First district	7,540 73	347,958 13	49,868 99	786,997 21	243,509 23	360,759 85	180,401 60	114,718 08	899,388 75
Second district	70 15	5,291 10	4,565 42	9,494 50	1,542 00	633 00	788 00	213 00	3,176 00
Third district	10,804 15	67,576 35	104,945 72	1,695 85	38,649 40	36,714 90	24,439 62	10,338 76	110,142 68
Fourth district	.....	.....	2,187 20	24,899 40	4,723 59	2,749 50	726 00	130 00	8,389 09
Fifth district	.....	.....	.....	6,127 42	2,693 10	782 00	3,343 50	873 00	7,691 60
Sixth district	.....	.....	.....	140,600 37	19,033 52	45,692 43	36,627 06	23,094 76	124,417 77
Total	18,415 03	420,825 53	161,567 33	969,814 75	310,120 83	447,331 68	246,385 78	149,367 60	1,153,205 89
MONTANA.									
First district	.....	.....	.....	294 00	.....	.....	80 00	.....	80 00
NEBRASKA.									
First district	189 40	994 10	3,882 85	6,635 52	1,697 50	2,076 00	569 55	2,592 32	6,925 37
NEVADA.									
First district	.....	.....	.....	.....	.....	.....	.....	.....	.....
NEW HAMPSHIRE.									
First district	.....	.....	.....	.....	.....	.....	.....	.....	.....
Second district	.....	.....	.....	.....	.....	.....	.....	.....	.....
Third district	69 10		199 00			100 00		1,134 00	1,234 00
Total	69 10		199 00			100 00		1,134 00	1,234 00

REVENUE FROM DISTILLED SPIRITS.

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NEW JERSEY.

First district	567 25	1, 401 00	13, 471 36	5, 589 97	1, 125 03	642 00			1, 767 03
Second district	11, 499 97	12, 830 73	115, 036 56	15, 917 07	.....	.....	.....	.....	.....
Third district	46, 951 96	335, 879 95	123, 459 82	160, 032 43	67, 004 19	78, 835 77	6, 907 28	268 34	153, 015 58
Fourth district	19, 654 61	18, 747 44	91, 446 87	2, 154 43	.....	97 76	91 40	344 36	533 52
Fifth district	97 90	44, 668 46	12, 188 61	83, 851 26	25, 265 42	45, 662 50	1, 753 34	.....	72, 681 26
Total	78, 771 69	413, 527 58	355, 603 22	267, 545 16	93, 394 64	125, 238 03	8, 752 02	612 70	227, 997 39

NEW MEXICO.

First district			69 50	2, 243 50	470 00		640 00	4, 626 04	5, 736 04
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NEW YORK.

First district	26, 366 29	246, 809 55	214, 079 15	161, 560 28	41, 535 66	94, 690 50	17, 164 54	107 34	153, 498 04
Second district	131 21	178, 984 66	278, 919 28	523, 709 58	156, 188 03	105, 264 62	6, 950 34	1, 780 02	270, 183 01
Third district	94, 312 46	886, 424 08	272, 562 61	779, 924 36	124, 805 82	63, 185 94	8, 883 46	12, 605 72	209, 480 94
Fourth district .....	.....	137, 006 65	57, 844 31	2, 698 86	9, 904 72	20, 477 46	8, 430 04	4, 614 42	43, 426 64
Fifth district	314 07	50, 616 58	126, 147 70	10, 380 00	29, 706 50	21, 980 00	31, 779 00	10, 682 00	94, 147 50
Sixth district .....	.....	.....	1, 647 12	503, 660 70	110, 682 14	133, 110 16	72, 717 06	19, 212 56	395, 721 92
Seventh district .....	.....	.....	73, 596 09	117, 890 98	64, 911 48	11, 967 41	3, 122 42	4, 266 80	84, 268 11
Eighth district	47, 874 99	213, 967 05	19, 926 02	601, 259 68	109, 648 63	71, 796 88	1, 899 95	1, 853 44	185, 198 90
Ninth district .....	.....	.....	9, 271 23	98, 060 10	76, 123 56	89, 293 74	14, 463 58	3, 497 34	183, 378 22
Tenth district	830 25	1, 175 45	9, 271 23	29, 809 38	13, 362 66	4, 651 96	4, 563 04	3, 347 12	25, 924 78
Eleventh district	11, 885 19	20, 712 61	83, 647 24	13, 817 50	4, 267 00	1, 108 62	1, 463 10	2, 666 42	9, 505 14
Twelfth district	394 18	757 49	6, 710 58	74, 816 38	13, 546 22	4, 131 06	11, 012 08	8, 664 48	37, 353 84
Thirteenth district	1, 629 72	2, 113 75	11, 011 80	1, 156 25	1, 186 50	4, 426 00	1, 222 00	1, 496 50	4, 331 00
Fourteenth district	60, 711 05	297, 573 66	127, 611 89	360, 506 74	228, 239 94	206, 347 52	11, 706 26	6, 666 90	453, 260 62
Fifteenth district	10 00	87 90	57 00	2, 035 74	199 22	223 16	157 34	862 42	1, 442 14
Sixteenth district .....	.....	14 80	44 00	8 00	.....	.....	.....	.....	.....
Seventeenth district	32, 763 74	118, 283 22	283, 920 34	142, 966 12	33, 558 18	40, 659 74	.....	.....	74, 217 92
Eighteenth district	729 80	187 20	165 00	.....	.....	.....	.....	.....	.....
Nineteenth district	26, 556 35	90, 521 31	45, 841 98	52, 394 86	353 02	47, 527 06	10, 191 98	20 00	58, 092 06
Twentieth district	73 40	14, 207 48	1, 977 60	49, 612 52	7, 908 59	30, 217 80	19, 815 74	781 06	58, 723 19
Twenty-first district	42, 886 25	280, 905 97	51, 594 52	20, 474 42	44 00	.....	4, 568 92	2, 608 64	7, 221 56
Twenty-second district	102, 651 54	485, 420 47	279, 487 76	397, 444 66	40, 355 70	75, 052 32	54, 530 86	7, 982 14	177, 921 02
Twenty-third district	61, 079 14	620, 746 59	175, 653 95	62, 505 91	136, 922 94	48, 197 25	.....	443 96	185, 564 15
Twenty-fourth district	20, 317 25	249, 458 00	82, 146 70	109, 304 86	49, 462 42	38, 993 44	20, 864 54	506 20	109, 826 60
Twenty-fifth district	1, 182 01	2, 662 40	6, 847 60	3, 397 00	494 00	.....	40 00	.....	534 00
Twenty-sixth district	893 91	5, 514 47	6, 775 64	1, 364 14	174 00	336 38	616 20	.....	1, 126 58
Twenty-seventh district	11, 262 83	128, 315 35	3, 256 61	97, 491 74	75, 905 41	49, 284 18	6, 476 74	2, 808 10	134, 474 43
Twenty-eighth district	46, 899 56	240, 739 01	32, 039 60	163, 272 47	24, 819 92	125, 131 90	55, 986 14	32, 930 00	238, 867 96
Twenty-ninth district	133, 016 35	1, 092, 537 39	196, 694 92	524, 405 98	295, 168 90	248, 283 48	108, 495 86	86, 993 88	738, 942 12
Thirtieth district	25 60	49 60	76 60	.....	.....	.....	.....	.....	.....
Thirty-first district	2, 609 21	590, 462 61	425, 953 08	522, 374 30	508, 458 90	645, 085 08	150, 011 26	183, 413 68	1, 486, 968 92
Thirty-second district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	727, 406 35	5, 986, 255 30	2, 875, 507 92	5, 428, 368 37	2, 157, 934 06	2, 237, 423 66	627, 132 45	401, 111 14	5, 423, 601 31

REVENUE FROM DISTILLED SPIRITS.

Statement of the collections returned on distilled spirits from each collection district of the United States, &c.—Continued.

	Total collec- tions, 1863.	Total collec- tions, 1864.	Total collec- tions, 1865.	Total collec- tions, 1866.	Total collec- tions, 1st qr. 1867.	Total collec- tions, 2d qr. 1867.	Total collec- tions, 3d qr. 1867.	Total collec- tions, 4th qr. 1867.	Total collec- tions, fiscal year 1867.
NORTH CAROLINA.									
First district	.....	.....	.....	.....	\$8 00	.....	.....	\$4,616 70	\$4,624 70
Second district	.....	.....	.....	.....	.....	.....	.....	.....	.....
Third district	.....	.....	.....	.....	292 00	\$1,423 25	\$1,410 30	1,836 23	4,961 78
Fourth district	.....	.....	.....	.....	.....	696 00	1,574 00	2,449 94	4,719 94
Fifth district	.....	.....	.....	.....	4,534 00	3,388 50	9,044 33	4,367 50	21,334 33
Sixth district	.....	.....	.....	.....	6,805 00	4,957 50	5,927 98	14,257 25	31,947 73
Seventh district	.....	.....	.....	.....	1,951 19	1,091 50	1,175 75	2,019 50	6,237 94
Total	.....	.....	.....	25,654 67	13,590 19	11,556 75	19,132 36	29,547 12	73,826 42
OHIO.									
First district	\$1,867 70	\$20,310 96	\$6,051 50	3,344,812 36	747,652 94	1,023,818 38	1,010,910 59	756,880 30	3,539,262 21
Second district	262,499 00	1,667,171 75	561,781 35	408,262 75	94,004 25	75,450 16	7,538 78	25,870 50	202,863 69
Third district	117,100 32	1,215,695 25	545,319 77	617,449 43	131,968 17	180,581 60	141,203 56	62,899 46	516,652 79
Fourth district	.....	457,003 14	403,788 33	836,349 60	273,948 30	81,180 00	97,707 00	17,192 78	470,028 08
Fifth district	9,902 88	70,884 41	67,311 41	295,370 34	69,563 36	43,477 98	3,665 31	4,224 27	120,930 92
Sixth district	13,366 75	407,925 90	93,516 45	84,157 35	57,737 82	103,158 00	6,024 00	4,972 46	171,892 28
Seventh district	32,929 36	913,621 81	332,158 03	236,895 42	68,416 50	45,671 66	10,325 72	6,335 36	130,749 24
Eighth district	2,971 36	36,705 86	3,335 42	16,238 64	1,221 68	576 76	400 00	499 00	2,697 44
Ninth district	24,557 54	485,086 50	163,589 77	509,739 76	31,105 46	49,743 28	5,857 86	9,079 10	95,785 70
Tenth district	21 80	5,844 80	38,487 74	78,156 14	9,305 68	47,476 70	53,540 71	18,867 44	129,190 53
Eleventh district	52,842 40	341,128 70	196,624 95	487,625 36	9,225 00	22,767 00	1,438 50	2,601 00	27,031 50
Twelfth district	56,324 67	558,183 36	178,411 43	44,789 99	8,587 70	4,796 06	9,925 01	7,035 00	30,343 77
Thirteenth district	11,949 37	144,127 33	86,040 76	9,058 11	17,236 04	2,042 62	1,396 80	2,048 74	22,724 20
Fourteenth district	790 95	24,972 80	27,766 63	22,405 29	10,523 30	1,094 76	5,597 32	74 24	17,289 62
Fifteenth district	55 60	135 50	1,005 65	1,375 00	376 00	224 00	.....	.....	600 00
Sixteenth district	1,799 65	8,244 62	31,247 10	47,072 00	5,890 00	2,494 00	4,691 92	2,833 50	15,909 42
Seventeenth district	2,264 30	15,971 44	54,269 85	28,683 00	7,053 54	994 00	4,306 40	.....	12,353 94
Eighteenth district	857 48	66,920 20	84,982 33	192,626 38	63,743 82	46,584 84	15,358 66	12,245 28	137,932 60
Nineteenth district	1,085 40	2,473 70	3,797 57	3,489 63	1,978 00	3,803 00	1,282 00	656 00	7,719 00
Total	393,186 53	6,442,408 03	2,879,486 04	7,264,556 55	1,600,537 56	1,735,934 80	1,381,170 14	934,314 43	5,651,956 93
OREGON.									
First district	.....	8,795 90	1,958 50	2,206 00	1,330 00	1,712 22	3,662 14	4,496 98	11,161 34
PENNSYLVANIA.									
First district	9,123 42	80,693 29	3,369 16	212,268 36	244,137 96	339,937 27	144,479 58	182,133 22	910,688 03
Second district	55,586 52	352,877 00	14,636 97	685,729 16	369,907 81	163,148 64	33,758 90	34,585 60	601,400 95
Third district	18,027 96	74,722 74	9,522 37	88,213 30	3,048 04	4,476 28	8,240 08	8,207 84	23,972 24

REVENUE FROM DISTILLED SPIRITS.

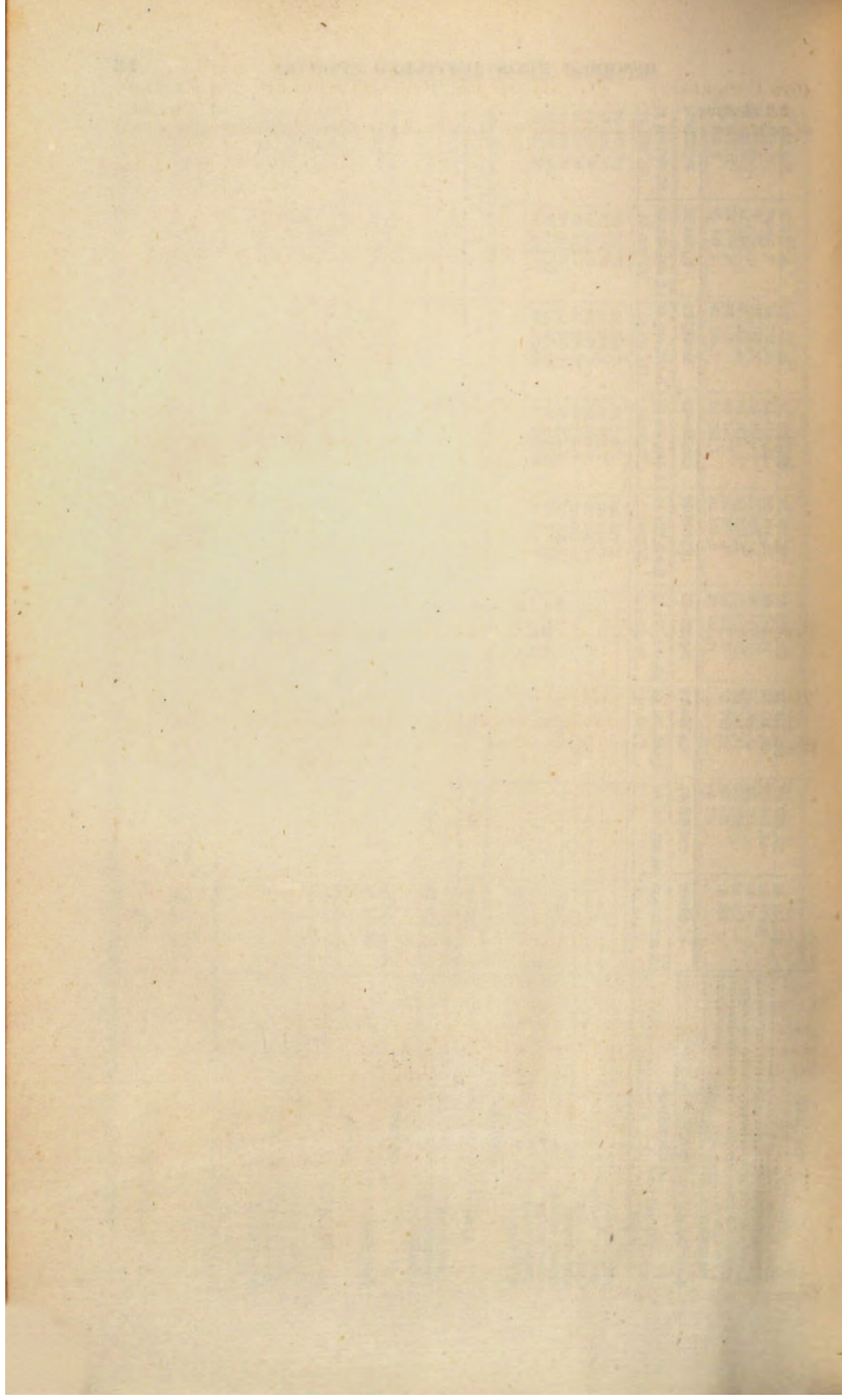
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Fourth district	16,992 35	18,533 62	27,638 53	8,879 10	14,270 72	14,765 36	20,196 90	58,112 08
Fifth district	87 95	237 60	819 14	625 04	33 00	1,870 40	.....	2,528 44
Sixth district	48,620 35	48,061 90	7,610 50	24 00	499 20	2,859 70	.....	3,382 90
Seventh district	.....	.....	1,777 00	1,258 14	381 00	.....	.....	1,639 14
Eighth district	292,313 67	39,862 63	182,230 77	38,487 06	34,504 16	8,075 80	5,430 10	86,497 12
Ninth district	80,633 42	214,051 05	381,610 62	55,495 73	103,597 98	54,629 52	54,158 45	267,881 68
Tenth district	14,851 75	16,373 34	14,618 50	6,361 75	3,748 00	6,908 24	7,955 32	24,973 31
Eleventh district	455,866 94	210,436 70	75,498 60	3,901 10	1,932 72	4,397 94	.....	10,231 76
Twelfth district	991 45	3,896 28	5,853 50	3,577 50	3,988 00	4,909 00	3,922 50	16,397 00
Thirteenth district	6,333 30	18,666 57	45,076 66	17,191 13	20,467 48	14,458 11	3,155 00	55,271 72
Fourteenth district	95,740 71	144,071 85	242,131 67	35,042 00	67,229 00	3,495 56	3,147 76	108,914 32
Fifteenth district	107,820 31	305,559 59	305,679 00	31,678 00	10,320 00	20,398 00	2,590 00	64,986 00
Sixteenth district	38,854 07	54,147 03	105,944 00	33,122 50	4,975 50	5,191 83	5,219 50	48,509 33
Seventeenth district	5,842 10	51,179 42	9,139 50	18,022 00	19,627 00	11,061 00	1,783 90	50,493 90
Eighteenth district	16,619 37	65,497 80	32,592 21	5,896 74	8,548 34	2,024 00	2,626 00	19,095 08
Nineteenth district	81 80	654 92	1,475 25	5,533 72	6,42 00	1,035 76	556 00	2,767 48
Twentieth district	4,155 35	16,083 11	38,375 06	3,457 00	6,427 25	7,230 25	5,011 00	22,125 50
Twenty-first district	361,496 02	375,071 47	112,145 94	9,449 56	41,694 94	43,676 26	8,581 33	103,402 09
Twenty-second district	74,041 45	96,098 55	192,446 76	55,208 00	143,370 42	51,147 42	13,165 76	262,891 60
Twenty-third district	37,189 15	32,688 13	27,983 42	11,403 50	14,068 48	17,488 00	8,809 00	51,768 98
Twenty-fourth district	27,601 40	85,640 22	98,254 82	34,612 89	3,650 00	9,594 00	9,205 82	57,062 71
Total	2,194,425 94	1,824,340 28	2,895,112 29	991,320 27	1,011,537 38	471,694 71	380,441 00	2,854,993 36
RHODE ISLAND.								
First district	1,305 40	17,406 40	68,189 00	27,597 00	21,804 00	10,215 00	9,451 00	69,067 00
Second district	.....	.....	.....	.....	.....	.....	.....	.....
Total	1,305 40	17,406 40	68,189 00	27,597 00	21,804 00	10,215 00	9,451 00	60,067 00
SOUTH CAROLINA.								
First district	.....	.....	.....	146 00	1,813 00	3,426 00	742 00	6,127 00
Second district	.....	.....	303 00	.....	.....	2,743 16	7,903 50	10,646 66
Third district	.....	.....	.....	.....	.....	.....	.....	.....
Total	.....	.....	303 00	146 00	1,813 00	6,169 26	8,645 50	16,773 66
TENNESSEE.								
First district	2,799 54	9,045 00	82,337 96	17,319 36	10,117 00	.....	160 00	27,596 36
Second district	.....	65,892 00	236,846 04	39,978 00	10,442 04	2,221 00	3,904 00	56,545 04
Third district	.....	.....	.....	.....	.....	.....	.....	.....
Fourth district	.....	.....	.....	.....	.....	3,898 00	8,439 00	12,337 00
Fifth district	.....	.....	.....	29,485 80	.....	122,572 05	60,254 34	212,312 19
Sixth district	.....	.....	.....	.....	.....	12,714 00	2,140 00	14,854 00
Seventh district	.....	.....	.....	.....	.....	50 00	1,862 00	1,912 00
Eighth district	.....	.....	.....	25,436 78	.....	45,645 24	28,804 26	99,886 28
Total	2,799 54	74,937 00	319,184 00	57,297 36	75,481 62	187,100 29	105,563 60	425,442 87

Statement of the collections returned on distilled spirits from each collection district of the United States, &c.—Continued.

	Total collec- tions, 1863.	Total collec- tions, 1864.	Total collec- tions, 1865.	Total collec- tions, 1866.	Total collec- tions, 1st qr. 1867.	Total collec- tions, 2d qr. 1867.	Total collec- tions, 3d qr. 1867.	Total collec- tions, 4th qr. 1867.	Total collec- tions, fiscal year 1867.
TEXAS.									
First district	.....	.....	.....	\$2,796 00	.....	\$1,660 78	\$2,717 65	\$3,124 04	\$7,502 47
Second district	.....	.....	.....	16,494 52	.....	85 00	.....	.....	85 00
Third district	.....	.....	.....	4,186 99	\$3,752 36	499 00	580 73	245 50	5,077 59
Fourth district	.....	.....	.....	1,350 00	2,974 00	3,156 00	400 00	2,617 00	9,147 00
Total	.....	.....	.....	24,827 51	6,726 36	5,400 78	3,698 38	5,986 54	21,812 06
UTAH.									
First district	\$2,071 15	\$3,751 40	\$101 00	12,430 92	2,715 00	5,371 50	6,402 17	3,612 90	18,101 57
VERMONT.									
First district	.....	.....	.....	.....	.....	.....	.....	.....	.....
Second district	372 99	312 51	954 50	170 00	.....	.....	.....	.....	.....
Third district	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	372 99	312 51	954 50	170 00	.....	.....	.....	.....	.....
VIRGINIA.									
First district	1,115 25	.....	.....	51,117 77	4,579 00	28,324 00	30,426 00	27,831 00	91,160 00
Second district	.....	.....	.....	13,811 60	21,914 32	57,518 48	56,496 90	61,212 86	197,142 56
Third district	.....	.....	.....	4,375 00	10,966 00	3,704 91	14,971 00	17,219 00	46,860 91
Fourth district	.....	.....	2,507 91	3 00	21,140 75	4,803 40	10,100 75	4,784 22	40,829 12
Fifth district	.....	.....	.....	.....	15,765 50	8,026 00	8,142 50	8,159 60	40,093 60
Sixth district	.....	.....	.....	.....	2,379 00	5,519 50	2,989 17	5,317 54	16,205 21
Seventh district	.....	.....	.....	.....	2,486 00	5,691 79	6,880 75	3,076 00	18,134 54
Eighth district	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	1,115 25	.....	2,507 91	69,307 37	79,230 57	113,588 08	130,007 07	127,600 22	450,425 94
WASHINGTON.									
First district	63 20	189 80	606 40	481 00	5,063 95	1,882 00	2,879 00	4,540 92	14,365 87
WEST VIRGINIA.									
First district	.....	4,324 70	27,005 55	20,738 05	7,427 00	6,244 00	9,834 00	29,608 00	53,133 00
Second district	.....	1,902 30	8,131 45	13,349 25	3,199 00	3,244 50	2,742 00	4,830 00	14,015 50
Third district	.....	.....	.....	2,664 50	1,571 00	7,560 92	1,770 06	568 82	11,470 80
Total	.....	6,227 00	35,137 00	36,751 80	12,197 00	17,049 42	14,366 06	35,006 82	78,619 30

WISCONSIN.										
First district.....	40,146 48	252,687 22	213,717 16	457,828 72	128,008 76	205,879 17	35,891 94	28,814 30	398,594 17	
Second district.....	3,878 92	20,549 29	30,444 36	77,985 60	13,414 22	18,435 50	8,583 40	2,398 00	42,831 12	
Third district.....	49 60	127 40	1,070 75	1,771 00	729 72	191 00	2,241 90	194 48	3,357 10	
Fourth district.....	139 86	950 51	11,150 88	24,210 23	3,557 64	721 00	1,769 60	3,647 14	9,695 38	
Fifth district.....	180 41	535 39	2,087 57	8,290 85	4,223 52	3,367 48	910 12	2,847 92	11,349 04	
Sixth district.....	.....	1,807 80	.....	11,161 85	2,464 26	1,985 87	1,641 26	3,461 38	9,552 77	
Total.....	44,395 27	276,657 61	258,470 72	581,248 25	152,398 12	230,580 02	51,038 22	41,363 22	475,379 58	
Grand total.....	3,229,990 79	28,431,797 83	15,995,701 66	29,198,578 15	9,229,264 15	9,543,400 62	5,587,985 64	3,935,613 90	28,296,264 31	



ASSASSINATION OF PRESIDENT LINCOLN.

MESSAGE

FROM THE

PRESIDENT OF THE UNITED STATES,

TRANSMITTING

A report of George H. Sharpe relative to the assassination of President Lincoln.

DECEMBER 19, 1867.—Referred to the Committee on the Judiciary and ordered to be printed.

To the House of Representatives :

I transmit, for the information of the House of Representatives, a report from the Secretary of State, with an accompanying paper.

ANDREW JOHNSON.

WASHINGTON, December 17, 1867.

DEPARTMENT OF STATE,
Washington, December 17, 1867.

I have the honor to lay before you, with a view to its communication to the House of Representatives, a transcript of the report made to this department by Mr. George H. Sharpe, who, under its instructions, visited Europe in the early part of the present year to ascertain, if possible, whether any citizens of the United States in that quarter, other than those who have heretofore been suspected and charged with the offence, were instigators of, or concerned in, the assassination of the late President Lincoln, and the attempted assassination of the Secretary of State.

Respectfully submitted:

WILLIAM H. SEWARD.

The PRESIDENT.

Mr. Sharpe to Mr. Seward.

KINGSTON, NEW YORK, *July, 1867.*

SIR: In the month of January last I left for Europe pursuant to instructions from the State Department, in which I was told that there might be reason to

apprehend that "citizens of the United States in Europe, other than those who have heretofore been suspected or charged with the offence, were instigators of, or concerned in, the assassination of the late President Lincoln, and the attempted assassination of the Secretary of State." It was deemed proper, in connection with the anticipated trial of John H. Surratt, to make an effort to identify those persons, and it was made my duty to examine any evidence existing abroad, so that government might judge whether or not it ought to demand the surrender of any persons in Europe.

My attention was drawn to the circumstances, already developed, that the conspirators had made use of considerable sums of money in travelling to and from Canada and elsewhere, in the pay of the confederates, in providing means for retreat and refuge, in the hire of horses and boats, and in liberal expenditures through the long preparation and execution of the plot.

These moneys, which must have amounted, in the aggregate, to large sums, were furnished to them in gold, at a time when it was very difficult for private individuals to obtain it, and when even official personages omitted its employment unless imperatively demanded for the uses of government.

It was further hoped that upon the indictment of Surratt, such papers and evidence might be brought forward as would tend to direct inquiries in Europe.

On my arrival in England, I thought best to make an effort to learn if Surratt had communicated with leading rebels there or on the continent on his way to the Papal States.

Surratt reached Liverpool September 27, 1865, and on Saturday morning, September 30, he left for London in the nine o'clock train, arriving at the Euston Square station about two o'clock p. m.

After following out the working of a municipal regulation which controls a portion of the London cabs, it was thought that a clue was obtained to the particular cab which took Surratt as a passenger on the arrival of the train.

The driver of the cab referred to was found, but he was an old man, prostrated with a serious and lingering disease, from which he did not recover during my stay in London, and incapacitated from recalling incidents to promote the inquiries.

A patient investigation was given to all circumstances tending to throw light on Surratt's connection with rebels known to be in London at that time, and through letters from Mr. Adams I was brought into communication with our consuls at London and Liverpool, from whom, as well as from Mr. Moran, secretary of legation, and some American gentlemen, long resident abroad, every assistance was received, so that, it is believed, every fact was inquired into which had any significance under my instructions.

This examination failing to disclose any state of facts deemed sufficiently well established or of sufficient importance to bring to the knowledge of the department, attention was turned to the manner in which Surratt entered the Papal States, in order to learn whether his flight there was through the procurement of any persons, citizens of the United States.

An inquiry having been made at the British foreign office, it was learned that on October 12, 1865, application was there made for a passport for John Watson, of Edinburgh, over the signature of the country manager of a banking institution in London, and on the following day, October 13, 1865, the passport was issued.

There were several circumstances about this which led me to inquire into it.

The date was soon after Surratt's arrival in London; the name was the one under which he had enlisted in the Papal Zouaves; and the direction of the bank under whose auspices the application was made, included some of the most notorious rebel sympathizers in England.

It was fair to suppose that, although Surratt had gone under other names, he would have less facility for changing one chosen for a passport, and that he probably enlisted under the one by which he entered the States of the church.

With such probabilities that Surratt's passport was obtained at the British foreign office, and that the influences which procured it could be traced, an examination was made at Edinburgh, where five John Watsons were found, one of whom proved to be the person who received the passport of October 13, 1865, which was seen and verified.

This incident is briefly detailed in order to show proper reasons for the time occupied, as in each instance care had to be taken that no wrong should be done, and no suspicions raised unless justified by the result.

On the 15th of April I left London and proceeded direct to Rome, bearing a note of introduction from Mr. Adams to General King, with whom, and with Mr. Hooker, I consulted.

General King introduced me, informally, to General Kansler, the Papal minister of war, with whom I had three interviews, and during them I requested that I might be permitted to see any papers or effects left by Surratt.

General Kansler caused a search to be made, and informed me that Surratt left no papers, having, in all probability, destroyed such as he had at the time of his discovery of General King's letter to Ste. Marie.

Surratt also left no effects. He was obliged, by a military regulation, to dispose of citizen's apparel on entering the service, to prevent facilities for desertion, a regulation which, in the end, contributed to his identification and arrest.

General Kansler also caused a search to be made for the original passport by which Surratt entered the Roman States, and upon its production, and my request to be permitted to take a copy, he offered to deliver the original to me, his office retaining a copy.

This offer was accepted, and the passport subsequently forwarded to the State Department.

It may not be improper for me to add, that my interviews with General Kansler were at the war office, and that his instructions to his Italian subordinates, and the reports from them, were made in my presence, with the strongest evidences of the good will and good faith of himself and of his government.

Surratt's passport showed that it was obtained by some influence from the provincial government of Canada, and had received the visé of the United States consul-general there.

It had been approved for entry into the States of the Church at the office of the nuncio, in Paris, but bore no evidence that Surratt had received assistance in any other quarter in Europe.

The nuncio's visé had been given gratis, which was unusual, and inquiries were made at his office to ascertain under what circumstances the same had been procured.

These steps, although taken with great care, and after permission for the interview had been asked, were met with rudeness and discourtesy on the part of the nuncio himself and his secretary; but I was subsequently informed, through our legation in Paris, that the nuncio stated his visé had been obtained, not through any letter or special recommendation, but upon the personal presentation of the passport by Surratt, whom that official remembers to have seen, and upon the former's statement that he was going to Rome for the purpose of enlistment.

There being nothing to throw doubt on the statement, other than the discreditable conduct of the official, by whom better treatment must have been accorded to Surratt than to myself, no further inquiry was made in regard to the passport.

I subsequently saw Mr. Sanford, our minister at Brussels; the United States consul at Paris, and other Americans of distinguished loyalty long resident there, and had full conversations with them concerning all matters which had come to their knowledge, and which were within my instructions. These interviews did not lead to an extension of my stay, but believing that every inquiry which I had been directed to make was completed, so far as there were means to do it, I returned home in July.

Conscious that earnestness was brought to the attempt at identifying the loathsome instigators of the great crime, and that every possible assistance was received, I have to report that, in my opinion, no such legal or reasonable proof exists in Europe of the participation of any persons there, formerly citizens of the United States, as to call for the action of the government.

Very respectfully, your obedient servant,

GEORGE H. SHARPE.

Hon. WILLIAM H. SEWARD,

Secretary of State.

ESTIMATE OF APPROPRIATIONS.—PAYMASTER GENERAL.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

TRANSMITTING

Estimate of additional appropriations required by the Paymaster General.

DECEMBER 20, 1867.—Referred to the Committee on Appropriations and ordered to be printed.

TREASURY DEPARTMENT,
December 20, 1867.

SIR: I have the honor to transmit herewith enclosures received from the Secretary of War *ad interim*, containing an estimate of additional appropriations required for contingencies of the office of the Paymaster General, and for the government building, corner of F and Fifteenth streets, for the present fiscal year, ending June 30, 1868.

I am, very respectfully,

H. McCULLOCH,
Secretary of the Treasury.

The SPEAKER of the House of Representatives.

Estimate of additional appropriations required for contingencies of the office of the Paymaster General, and for the government building, corner of F and Fifteenth streets, for the present fiscal year, ending June 30, 1868.

Office of the Paymaster General:

To supply deficiency for the present fiscal year, ending June 30, 1868, for contingent expenses in the office of the Paymaster General, under appropriation for blank-books, stationery, binding, &c.....	\$5,000 00
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Building, corner of F and Fifteenth streets:

To supply deficiency for the present fiscal year ending June 30, 1868, under appropriation for superintendent, rent, fuel, lights, and miscellaneous items.	11,000 00
	16,000 00

REMARKS.—The deficiency for the building, corner of F and Fifteenth streets, arises from an increased rent since January, 1866, with repairs, which was included in the \$25,000 asked in the regular estimates for the present fiscal year, but which sum was reduced by Congress to \$15,000.

U. S. GRANT,
Secretary of War ad interim.

WAR DEPARTMENT, December 20, 1867.

WAR DEPARTMENT, PAYMASTER GENERAL'S OFFICE,
Washington, December 16, 1867.

SIR: I have the honor to transmit herewith a deficiency estimate of \$5,000, indispensably necessary to meet the contingent expenses of this office during the remainder of the current fiscal year ending July 1, 1868.

In my estimate for contingencies for the current fiscal year, dated and transmitted September 6, 1866, I stated as necessary the sum of \$15,000. That estimate was regarded a close one in view of the large additional expenses for stationery growing out of the adjustment and payment of claims for the additional bounty. Congress reduced the amount to \$10,000, and now the fund is exhausted.

You will please ask that an appropriation of \$5,000 be made at as early a date as practicable.

I am, general, very respectfully, your obedient servant,

B. W. BRICE,
Paymaster General.

General U. S. GRANT,
Secretary of War *ad interim*.

*Estimate of the amount required to meet the deficiencies in the office of the Paymaster General
for the fiscal year ending June 30, 1868.*

For contingent expenses \$5,000 00

B. W. BRICE,
Paymaster General.

PAYMASTER GENERAL'S OFFICE,
December 16, 1867.

FREEDMEN AND TAXATION.

COMMUNICATION

FROM

THE COMMISSIONER OF FREEDMEN'S AFFAIRS,

TRANSMITTING

Petition of colored people of Kentucky in relation to unjust taxation by State authority.

JANUARY 6, 1868.—Referred to the Committee on Freedmen's Affairs and ordered to be printed.

BUREAU REFUGEES, FREEDMEN AND ABANDONED LANDS,
CHIEF AGENT'S OFFICE,
Owensboro, Kentucky, July 24, 1867.

GENERAL: I have the honor to enclose herewith petition of the colored people of Owensboro, Kentucky, in regard to the taxes levied on them by the State of Kentucky. They are charged four dollars taxes while white men are only charged two dollars, and under the same head; they complain, also, of the power given the school trustees to have or not to have public school for colored children taught.

I am, general, very respectfully, your obedient servant,

A. W. LAWVILL,
Chief Agent.

Brevet Brigadier General JOHN ELY,
*U. S. V., and Chief Sup't District of Kentucky,
Louisville, Kentucky.*

BUREAU OF REFUGEES, FREEDMEN AND ABANDONED LANDS,
ASSISTANT COMMISSIONER'S OFFICE, STATE OF KENTUCKY,
Louisville, July 30, 1867.

Respectfully forwarded to Hon. Schuyler Colfax, Speaker of the House of Representatives (through Major General O. O. Howard, Commissioner, &c., Washington, D. C.)

S. BURBANK,,
Bvt. Brig. Gen. U. S. A., Ass't Com'r State of Kentucky.

WAR DEPARTMENT,
BUREAU REFUGEES, FREEDMEN AND ABANDONED LANDS,
Washington, D. C., August 5, 1867.

Respectfully referred to Hon. Schuyler Colfax, Speaker House of Representatives, United States.

O. O. HOWARD,
Major General, Commissioner.

To the honorable Senate and House of Representatives of the United States :

We, the undersigned, colored citizens of Daviess county, Kentucky, knowing the high regard Kentucky holds for the Constitution of the United States ; as a majority of at least forty thousand of her citizens have proclaimed in platforms and creeds that they wish, in every particular, to be governed by that sacred instrument, the Constitution of the United States ; as we would not have our native State (by mistaken legislation, we suppose) violate that sacred instrument and impose upon one portion of citizens a greater amount of taxes for a specified purpose than on another portion, living in and citizens of the same locality, for no other reason than that our skins are dark.

An act of the Kentucky legislature approved March 9, 1867, provides that there shall be, in addition to the capitation tax of two dollars already levied, an additional tax of two dollars (\$2.) The white citizens are taxed two dollars under the same head. Again, the act above alluded to reads that the trustees of each common school district *may* cause a school to be taught for the education of negro and mulatto children. (See page 95, section 6, Laws State of Kentucky, 1866.) [That the trustees of each common school district *may* cause a school to be taught for the education of negro and mulatto children.] Now, the word "may" leaves it *optional* with the trustees whether they will have the school taught or not ; and we presume that all persons who are acquainted with Kentucky proclivities will at once come to the conclusion that the trustees will say that "nigger schools" are calculated to breed strife and unfit the mind of the freedman to perform that domestic duty so indispensable to the citizens of Kentucky. Again, on page 96, it says : "The sheriff may notify any person indebted to a negro or mulatto, and stop from the money due the said negro or mulatto the amount of his taxes," &c., &c. Now, without any notification whatever, the sheriff of the county will call on the man for whom we are working and draw from our wages the amount of this tax. We ask, is this in accordance with any principle of free government, to not even ask us for our taxes, but garnishee our money in the hands of our employers ? And, again, we have no idea that one dollar of this money will ever benefit the persons from whom it is collected, or their children or color.

These oppressive laws are made without our help, and we are rendered powerless. Will our great and only friend, the Congress of the United States, look to this matter ?

Sanders Alexander,
Harry McCormack,
B. B. Rochester,
Ambrose Jarvies,
John Howard,
Thomas Crump,
Peter Lee,
Thomas Hart,
Chas. Anderson,

Dick Davis,
Albert McFarland,
J. Q. Davis,
Clem Johnston,
John Wolfork,
Peter McCurry,
Green Stewert,
Ben. Hathway,
Moses Davis,

Thomas Jackson,
Nathaniel Smith,
Levi McClarty,
Jervis Barret,
Philip Taylor,
Wm. Griffith,
Allen Wing,
Landens Alexander.
Sirvus Brown,
George McClarty,
Henderson Kaison,
Richmond Williams,
Walter Hettringhill,
James Atcherson,
Nathaniel Norris,
Peter Monroe,
Isaac Palmar,
J. Wilson Sanders,
Steven Pope,

George Griffith,
Geo. Payne,
Clem Johnston,
John May,
Kirby Worthington,
Nelson Hazlewood,
Thornton McFarland,
Wm. Thompson,
Cicero Clark,
Ben Wall,
York Jackson,
James Atcheson,
Thomas Glasby,
Wm. Morton,
Harry Bucker,
Amos Morton,
Thorson McFarland,
Chas. Williams,
Benjamin Simpson.

1847
The first of the season
was on the 1st of May
when the temperature
was 50° F.

The second was on the 2nd
when the temperature
was 55° F.

The third was on the 3rd
when the temperature
was 60° F.

The fourth was on the 4th
when the temperature
was 65° F.

The fifth was on the 5th
when the temperature
was 70° F.

The sixth was on the 6th
when the temperature
was 75° F.

The seventh was on the 7th
when the temperature
was 80° F.

The eighth was on the 8th
when the temperature
was 85° F.

The ninth was on the 9th
when the temperature
was 90° F.

The tenth was on the 10th
when the temperature
was 95° F.

The eleventh was on the 11th
when the temperature
was 100° F.

The twelfth was on the 12th
when the temperature
was 105° F.

The thirteenth was on the 13th
when the temperature
was 110° F.

The fourteenth was on the 14th
when the temperature
was 115° F.

The fifteenth was on the 15th
when the temperature
was 120° F.

DISBURSEMENTS FOR INDIAN SERVICE.

LETTER

FROM THE

SECRETARY OF THE INTERIOR,

TRANSMITTING

A tabular statement of the disbursements for contingent and miscellaneous purposes for the Indian service for the year ending June 30, 1867.

JANUARY 6, 1868.—Referred to the Committee on Appropriations and ordered to be printed.

DEPARTMENT OF THE INTERIOR,
Washington, D. C., December 20, 1867.

SIR: In compliance with the third section of the act of Congress making appropriation for the current and contingent expenses of the Indian service for the year ending June 30, 1868, (Pamphlet copy laws, second session 39th Congress, page 515,) I have the honor to transmit herewith a tabular statement showing, so far as the accounts of superintendents and Indian agents have been received up to June 30, 1867, the disbursements of funds appropriated for incidental, contingent, and miscellaneous purposes for the year ending June 30, 1867.

I am, sir, very respectfully, your obedient servant,

O. H. BROWNING,
Secretary.

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

Statement of disbursements for contingent and miscellaneous purposes for the Indian service for the year ending June 30, 1867.

DISBURSEMENTS FOR INDIAN SERVICE.

To whom paid.	By whom paid.	Date of pay- ment.	Objects of expenditure.	Amount paid.
<i>Incidental expenses of the Indian service in Arizona.</i>				
Joseph R. Cobb	J. R. Goodwin.....	April 17, 1867	For transportation and incidental expenses incurred from Washington, D. C., to Santa Fé, New Mexico, special agent to Arizona, \$350; actual expenses at the fort of Santa Fé, New Mexico, from December 24, 1866, to March 30, 1867, \$243 36; transportation from Santa Fé, New Mexico, to Washington, D. C., inclusive of incidental expenses, \$350; salary, inclusive of December 3, 1866, to April 17, 1867, 136 days, at \$5, \$680.	\$1, 623 36
George W. Dent.....	George W. Dent.....	Nov. 19, 1866	For expenses incurred in travelling on official business as purchasing agent for the Pacific coast, railroad fare, board, &c., proportionate charge.	131 51
California Steam Navigation Company.	do	Nov. 19, 1866	For transportation from San Francisco to San Pedro, California, of 11 packages Indian department freight for Arizona superintendency, 160 feet, at \$10 per ton.	40 00
George W. Dent.....	do	Nov. 19, 1866	For services rendered the United States as purchasing agent for the Pacific coast, commencing September 12 and ending November 19, 1866, proportionate charge.	90 00
L. Ruggles	do	Nov. 5, 1866	Received on account of incidental expenses of the Indian service in Arizona.....	500 00
Wells, Fargo & Co	do	Nov. 2, 1866	For freight from New York to San Francisco on 11 packages for Arizona Indians, per steamer.....	259 85
Drinker & Anderson.....	do	Sept. 20, 1866	For insurance on Indian goods from New York to San Francisco, California, \$2,216 44, at 3½ per cent ...	77 39
D. Hardy	do	Nov. 12, 1866	For storage and drayage of Indian department goods one month, commencing October 29 and ending November 29, 1866, 11 packages, 108 feet, at \$3 53 per ton.	9 53
Drinker & Anderson.....	Com'r of Indian affairs.	Sept. 27, 1866	Case No. 600, 1,097 yards calico, at 18½ cents, \$202 95; 24 plaid wool shawls, at \$2 50, \$60; case and strapping, \$1 75; \$264 70. Case No. 601, 941½ yards calico, at 18½ cents, \$174 18; 42 plaid wool shawls, at \$2 50, \$105; case and strapping, \$1 75; \$250 93. Case No. 602, 477½ yards ticking, at 27½ cents, \$131 24; 16 pounds linen thread, at \$1 30, \$20 80; 12 pounds cotton thread, at \$1, \$12; 6 dozen thimbles, at 18 cents, \$1 08; 2,000 needles, at \$1 75, \$3 50; case and strapping, \$1 75; \$170 37. Case No. 603, 86 yards calico, at 18½ cents, \$15 91; 282½ yards ticking, at 27½ cents, \$77 62; 85½ yards satinnet, at 80 cents, \$68 20; case and strapping, \$1 75; \$163 48. Case 604, 165½ yards satinnet, at 80 cents, \$132 20; 189 yards cotton plaid, at 24 cents, \$45 36; case and strapping, \$1 75; 179 31. Case No. 605, 176½ yards satinnet, at 80 cents, \$141 40; 123½ yards cotton plaid, at 24 cents, \$29 70; case and strapping, \$1 75; \$172 85. Case No. 606, 55½ yards satinnet, at 80 cents, \$44 20; 746½ yards cotton plaid, at 24 cents, \$179 16; case and strapping, \$1 75; \$225 11. Case No. 607, 125 yards cotton plaid, at 24 cents, \$30; 271½ yards twilled flannel, at 47½ cents, \$128 95; 125½ yards hickory stripes, at 22½ cents, \$28 24; case and strapping, \$1 75; \$188 94. Case No. 608, 339½ yards twilled flannel, at 47½ cents, \$161 37; 121 yards hickory stripes, at 22½ cents, \$27 22; case and strapping, \$1 75; \$190 34. Case No. 609, 562½ yards hickory stripes, at 22½ cents, \$126 61; 233½ yards twilled flannel, at 47½ cents, \$111 04; case and strapping, \$2, \$239 65. Bale No. 610, 828 yards domestic sheeting, at 17 cents, \$140 76.	2, 216 44
Total.....				*4, 948 28
<i>Incidental expenses of Indian service in California.</i>				
Charles Maltby	Charles Maltby	July 16, 1866	For cash paid for travelling expenses to and from San Francisco to Hoopa Valley and Smith River Indian reserves continued, viz: Paid T. G. Campbell, as per sub-voucher No. 1, \$35 70; paid hire of Indian canoe from Hoopa valley, on Trinity river, to the mouth of the Klamath river, en route for Smith	82 95

DISBURSEMENTS FOR INDIAN SERVICE.

Wells, Fargo & Co.....	do	Aug. 4, 1866	River farm, 2 days, at \$10, \$20; Samuel Hillman, as per sub-voucher No. 2, \$23; Indian guide, \$2 25; Indian guide from Smith River farm to Crescent City, \$2. For freight on package containing \$150 in coin and 1 parcel to Los Angeles for Special Agent J. Q. A. Stanley.	2 00
S. M. Pennell.....	do	Aug. 2, 1866	For repairing three rifle guns.....	8 00
R. F. Perkins.....	do	Sept. 30, 1866	For box rent for the quarter ended September 30, 1866, \$2; postages, 60 cents.....	2 60
H. F. W. Hoffman.....	do	Oct. 15, 1866	For services as clerk to superintendent of Indian affairs of State of California from July 1 to September 30, 1866, inclusive, 3 months, at \$1,800 per year, \$450—deduct internal revenue tax, 5 per cent, \$15.	435 00
R. F. Perkins.....	do	Oct. 16, 1866	For 333 3-cent postage stamps, \$9 99; for 1 1-cent postage stamp, 1 cent, furnished the office of the superintendent of Indian affairs.	10 00
San Francisco Bulletin Co	do	Oct. 17, 1866	For advertising "A practical miller wanted" 3 times.....	2 10
R. J. Stevens.....	do	Oct. 30, 1866	For amount ordered paid by the Commissioner of Indian Affairs, as per telegram under date of October 27, 1866, to wit: Transfer \$500 to Special Agent Stevens, under bond.	500 00
Towne & Bacon.....	do	Nov. 1, 1866	For ruling and printing 500 half-sheet vouchers for use in office of the superintendent of Indian affairs..	14 00
Henry P. Shed.....	do	Nov. 9, 1866	For services as clerk in the office of the superintendent of Indian affairs of California from November 1 to November 9, inclusive, 8 days, at \$150 per month.	39 45
F. C. Wilkil.....	do	Nov. 10, 1866	For repairing door in the office of the superintendent of Indian affairs, \$5; for painting, graining, and varnishing door in the office of the superintendent of Indian affairs, \$5.	10 00
E. R. Barnhisel, carrier..	do	Nov. 30, 1866	For daily paper from July 1 to November 3, 1866, inclusive, 18 weeks, at 71 cents per week, furnished the office of superintendent of Indian affairs.	12 75
M. Ullman.....	do	Nov. 30, 1866	For rent of office for the superintendent of Indian affairs of California, including gas and water, from July 1 to September 30, 1866, inclusive, 3 months, at \$56 33 1/4 per month.	169 00
Allen Tatem.....	do	Nov. 30, 1866	For services as porter in office of superintendent of Indian affairs from September 1 to November 30, 1866, inclusive, 3 months, at \$10 per month.	30 00
James M. Wilkinson.....	do	Nov. 30, 1866	For services as porter in office of superintendent of Indian affairs from July 1 to August 31, inclusive, 2 months, at 10 per month.	20 00
Charles Maltby.....	do	Nov. 21, 1866	For travelling expenses incurred (on the round from Tule River farm to Stockton via Visalia) by the reservation, team transporting supplies and Indian goods received from New York, paid Wilson & Thorne, as per sub-voucher No. 1, \$3; Gordon & Hepburn, as per sub-voucher No. 2, \$3; O. H. Bliss, as per sub-voucher No. 3, \$4 75; H. Carter, as per sub-voucher No. 4, \$3 75; John Denaway, as per sub-voucher No. 5, \$12 75; N. T. Brownell, as per sub-voucher No. 6, \$19 75; J. R. Fiser, as per sub-voucher No. 7, \$5 75; R. M. Wilson, as per sub-voucher No. 8, \$3 60; Gus. Kregenhagen, as per sub-voucher No. 9, \$2 60; Carman & McIntock, as per sub-voucher No. 10, \$4 30; W. H. Parker, as per sub-voucher No. 11, \$4 30; O. H. Bliss, as per sub-voucher No. 12, \$4 30.	71 85
Gordon & Hepburn.....	do	Nov. 26, 1866	For board and lodging to Special Agent G. F. Hoffman and Charles Maltby while on official business...	30 00
Charles Maltby.....	do	Dec. 1, 1866	For travelling expenses incurred while en route from San Francisco to the Tule River farm, to distribute annuity goods: For 2 1/4 days' board and lodging for self and clerk at Santa Clara in waiting for stage, \$13 50; dinner for self and clerk at Fifteen-mile House, \$1 50; supper for self and clerk at Bell's Station, \$2 25; Breakfast for self and clerk at Elkhorn, \$1 50; dinner for self and clerk at Firebaugh's, \$2 25; dinner for self and clerk at Elkhorn, \$1 50; supper for self and clerk at Fairbaugh's, \$2 25; breakfast for self and clerk at Bell's Station, \$2 25; dinner for self and clerk at Fifteen-mile House, \$1 50; passage for self and clerk on cars and stage to and from San Francisco to Visalia en route for Tule River farm, \$171 42.	199 92
E. Richards.....	do	Dec. 10, 1866	For Daily Times newspaper from November 5 to December 10, 1866, inclusive, 5 weeks at 56 cents per week, furnished the office of superintendent of Indian affairs.	2 80
California State Telegraph Company.	do	Dec. 11, 1866	For telegram from Stanley, Los Angeles, to superintendent, \$6; for telegram from superintendent to Commissioner Cooley, Washington, \$22 25; for telegram from superintendent to Commissioner Bogy, Washington, \$21 42.	49 67
R. F. Perkins.....	do	Dec. 31, 1866	For box rent from October 1, 1866, to December 31, 1866, inclusive, \$2; for postages, \$1	3 00

* Amount remitted unaccounted for up to July 1, 1867, \$71,064.

DISBURSEMENTS FOR INDIAN SERVICE

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Charles Maltby	Charles Maltby	Jan. 10, 1867	For travelling expenses incurred to and from San Francisco to Tule River Indian farm, turning over government property to B. C. Whiting, superintendent, viz: For two meals and lodging at Santa Clara, \$2 50; dinner at Thirteen-mile House, 75 cents; supper at Bell's, 75 cents; breakfast at Firebaugh's, 75 cents; dinner at Elkhorn, 75 cents; meals, &c., sub-voucher No. 1, \$4 25; meals, &c., sub-voucher No. 2, \$2 10; dinner at Connor's, 75 cents; dinner at Connor's, 75 cents; meals, &c., sub-voucher No. 3, \$3 55; stage fare, sub-voucher No. 4, \$25 70; breakfast at King's river, 75 cents; dinner at Elkhorn, 75 cents; supper, lodging, and breakfast at Firebaugh's, \$2 50; dinner at Low Willow, 75 cents; supper, lodging, and breakfast at San Luis, \$2 50; dinner, supper, lodging, and breakfast at Gilroy, \$3 25; dinner, supper, lodging, and breakfast at Thirteen-mile House, 75 cents; supper, lodging, and breakfast at Santa Clara, \$2 50.	\$116 35
Charles Maltby	do	Mar. 31, 1867	For travelling expenses incurred to and from San Francisco to Smith River and Hoopa Valley Indian reservations, turning over government property to B. C. Whiting, superintendent, viz: Sub-voucher No. 1, \$3 42; sub-voucher No. 2, \$3 08; sub-voucher No. 3, \$6 87; sub-voucher No. 4, \$2 50; sub-voucher No. 5, \$16 50; sub-voucher No. 6, \$23; sub-voucher No. 7, \$5; sub-voucher No. 8, \$6 16; sub-voucher No. 9, \$27 50; sub-voucher No. 10, \$4 25; for ferriage Klamath and Trinity rivers, self and two Indians, \$1 50; paid two Indians for carrying baggage to Hoopa valley from Martin's ferry, 15 miles, \$3; for sub-voucher No. 11, \$4 25; sub-voucher No. 12, \$5 25; sub-voucher No. 13, \$3 40; sub-voucher No. 14, \$17 46.	133 14
B. L. Fairfield, (Indian agent.)	do	Mar. 31, 1867	For travelling expenses incurred to and from San Francisco to Round Valley reservation on business of receiving Indian goods from G. W. Dent, superintendent of Indian affairs, Arizona, by order of the Commissioner of Indian Affairs, viz: For two meals, lodging, and horse-feed at Mountain Hotel, \$2; two meals, lodging, and horse feed at Gaylord's, \$2; fare on wagon from Gaylord's to Red Bluff, \$5; supper, lodging, and breakfast at Red Bluffs, \$1 50; stage fare from Red Bluffs to Lac City, \$16; dinner at Chico, 50 cents; supper at Oraville, 50 cents; breakfast and lodging at Marysville, \$1 50; fare and supper on steamboat from Lac City to San Francisco, \$6; board at American Exchange 21 days, from October 25 to November 14, 1866, inclusive, \$40; fare from San Francisco to Petaluma, \$1; supper, lodging, and breakfast at Petaluma, \$1 50; fare from Petaluma to Cloundale on stage, \$5; supper, lodging, and breakfast at Cloundale, \$1 50; fare on stage from Cloundale to Ukiah, \$4; two days' board at Ukiah, \$3; supper, lodging, breakfast, and horse feed at Liah lake, \$2; supper, lodging, breakfast, and horse feed at Eden valley, \$2.	95 00
Charles Maltby	do	Sept. 30, 1866	For cash paid travelling expenses to and from San Francisco to Hoopa Valley and Smith River Indian reservation omitted, viz: Paid Indian guide from Smith River farm to Crescent City, \$2; paid Jasper Houck, as per sub-voucher No. 3, \$16 42; meals for self and clerk at Eureka, \$3.	21 42
B. C. Whiting	B. C. Whiting	Mar. 22, 1867	For travelling expenses incurred by clerk to this department, by my authority, to and from San Francisco to Los Angeles, on business connected with the Mission Indians, viz: Paid Tomlinson & Co., as per sub-voucher No. 1, \$4; J. H. Jones, as per sub-voucher No. 2, \$27; California Steam Navigation Company, as per sub-voucher No. 3, \$67 56.	98 56
M. T. Brocklebank	do	Mar. 22, 1867	For 1 sign, and painting and gilding the same, for the use of the office of the superintendent of Indian affairs, California.	6 85
J. M. Johnson	do	Mar. 22, 1867	For a quarter of a ton (500 pounds) hard coal, 200 pounds West Hartley coal, for the use of the office of the superintendent of Indian affairs, San Francisco.	10 40
B. C. Whiting	do	Mar. 22, 1867	For travelling expenses incurred to and from San Francisco to Tule River Indian farm, receiving government property from Superintendent Charles Maltby, viz: Paid coach hire to cars at mission, 75 cents; San José Railroad Company, as per sub-voucher No. 1, \$3 25; Lovet & Company, as per sub-	184 54

B. C. Whiting	do	Mar. 22, 1867	voucher No. 2, \$7 25; dinner at Fifteen-mile House, 75 cents; J. R. Comfort, as per sub-voucher No. 3, \$2 60; dinner at Half-way House, 75 cents; supper, breakfast, and dinner at Harris's, \$2 25; Wm. Hamel, as per sub-voucher No. 4, 16; dinners for self, one employé, and driver at station, \$2 25; J. R. Comfort, as per sub-voucher No. 5, \$12 14; J. R. Comfort, as per sub-voucher No. 6, \$2 60; Root, Oldham & Company, as per sub-voucher No. 7, \$2 10; dinner for self, clerk, and one employé at Bell's, \$2 25; breakfast for self, clerk, and one employé at Firebaugh's, \$3; dinner for self, clerk, and one employé at Elkhorn's, \$2 25; A. O. Thoms, as per sub-voucher No. 8, \$39 28; A. O. Thoms, as per sub-voucher No. 9, \$68 57; Gordon & Hepburn, as per sub-voucher No. 10, \$14 25; dinners for self, clerk, and one employé at Connor's, \$2 25.	127 33
	do	Mar. 31, 1867	For travelling expenses incurred to and from San Francisco to Tule River Indian farm, receiving government property from Charles Maltby, superintendent, viz: James Kilbreath, as per sub-voucher No. 11, \$9 28; dinner for self and clerk at Connor's, \$1 50; A. O. Thoms, as per sub-voucher No. 12, \$32 15; Gordon and Hepburn, as per sub-voucher No. 13, \$9 65; breakfast for self and clerk at King's river, \$2 25; two meals and lodgings for self and clerk at Firebaugh's, \$5 50; dinner for self and clerk at Lone Willow, \$2; two meals and lodgings for self and clerk at San Luis, \$5 50; dinner for self and clerk at Bell's Branch, \$2; two meals and lodgings for self and clerk at Gibson, \$5; dinner for self and clerk at Thirteen-mile House, \$1 50; coach from railroad at mission to city, \$1.	3 65
R. F. Perkins	do	Mar. 31, 1867	For rent of box to March 31, 1867, from January 1, 1867, inclusive, \$3; postages, 65 cents.	412 99
B. C. Whiting	do	April 12, 1867	For travelling expenses incurred to and from San Francisco and Smith River and Hoopa Valley reserves, receiving government property from Superintendent Charles Maltby: Paid West & Co., as per sub-voucher No. 1, \$6 85; Samuel Hillman, as per sub-voucher No. 2, \$13 75; Jasper Houck, as per sub-voucher No. 3, \$6 16; Samuel Hillman, as per sub-voucher No. 4, \$39 25; Jasper Houck, as per sub-voucher No. 5, \$6 50; Jasper Houck, as per sub-voucher No. 6, \$48 65; Henry Hodge, as per sub-voucher No. 7, \$12 32; J. K. Johnson, as per sub-voucher No. 8, \$54 75; J. F. Martin, as per sub-voucher No. 9, \$21 90; B. M. Stokes, as per sub-voucher No. 10, \$9 50; S. Bradelfinger, as per sub-voucher No. 11, \$10 95; S. Darby, as per sub-voucher No. 12, \$6 85; S. Darby, as per sub-voucher No. 13, \$34 93; J. Holliday, as per sub-voucher No. 14, \$135 13; P. Broderick, as per sub-voucher No. 15, \$5 50.	56 61
B. C. Whiting	do	April 12, 1867	For travelling expenses incurred while on a visit to San Antonio and Carmelita Indians in Monterey county, taking census, viz: Paid H. D. Polhemus, as per sub-voucher No. 1, \$4 55; J. R. Comfort, as per sub-voucher No. 2, \$6 93; dinner at Fifteen-mile House, 65 cents; J. R. Comfort, as per sub-voucher No. 3, \$2 52; dinner at Half-way House, 65 cents; supper, breakfast, and lodging at Washington Hotel, \$2 50; supper, breakfast, lodging and horse keeping at Carmalet's, \$3 50; ferriage, supper, lodging and horse keeping on the Salinas, \$4 25; ferriage, supper, lodging, and horse keeping at Solidad, \$4 50; ferriage across the Salinas, 50 cents; supper, breakfast, and lodging at Monterey, \$2 50; J. R. Comfort, as per sub-voucher No. 4, \$10 44; J. R. Comfort, as per voucher No. 5, \$7 97; dinner at Fifteen-mile House, 65 cents; William Flynn, as per voucher No. 6, \$4 53.	83 59
B. C. Whiting	do	Apr. 12, 1867	For travelling expenses incurred by the clerk to this department to and from San Francisco to Round Valley reserve, (by my authority,) receiving public property, viz: Paid William Warner, as per sub-voucher No. 1, \$2 05; Morse, Woodworth & Co., as per sub-voucher No. 2, \$6 85; P. N. Emerson, as per sub-voucher No. 3, \$3 42; dinner at Santa Rosa, 75 cents; Charles Cook, as per sub-voucher No. 4, \$16 44; F. Gerkhardt, as per sub-voucher No. 5, \$3 42; dinner at Ukiah, 75 cents; supper and lodging at Little lake, \$1; breakfast at Sherwood valley, 75 cents; J. H. Banker, as per sub-voucher No. 6, \$4 16; ferriage for clerk and one animal at Eel river, \$2; ferriage for one clerk and one animal at Eel river, \$2; J. H. Banker, as per sub-voucher No. 7, \$2 75; Isaac P. Smith, as per sub-voucher No. 8, \$23 44; breakfast at Little lake, 75 cents; L. S. Sullivan, as per sub-voucher No. 9, \$3 42; F. Gerkhardt, as per sub-voucher No. 10, \$3 42; dinner at Santa Rosa, 75 cents; P. N. Emerson, as per sub-voucher No. 11, \$3 42; William Warner, as per sub-voucher No. 12, \$2 05.	145 00
Charles A. Murdock	do	Apr. 13, 1867	For services as assistant clerk in the office of the superintendent of Indian affairs, California, from September 1 to September 30, 1866, inclusive, one month, at \$1,800 per year, \$150, less 5 per cent. tax, \$5.	104 00
Lorenzo Higuera	do	Apr. 13, 1867	For services rendered as interpreter and assistant to Special Agent J. Q. A. Stanley, while making distribution of goods to Mission and other Indians, by direction of B. C. Whiting, superintendent of Indian affairs for California, 26 days, at \$4 per day.	

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

DISBURSEMENTS FOR INDIAN SERVICE.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
E. Richards.....	B. C. Whiting.....	Apr. 13, 1867	For subscription to the Daily Times newspaper, served the office of the superintendent of Indian affairs, from December 8, 1866, to April 13, 1867, inclusive, 18 weeks, at 54 cents per week.	\$9 72
Allen Tatam	do	Apr. 13, 1867	For services as porter in office of superintendent of Indian affairs from December 1 to December 5, 1866, inclusive, five days, at \$10 per month.	1 66
Allen Tatam	do	Apr. 13, 1867	For services as porter in the office of the superintendent of Indian affairs from December 6, 1866, to March 31, 1867, inclusive, 3 months and 26 days, at \$10 per month.	38 34
Towne & Bacon	do	Apr. 13, 1867	For printing 1 ream letter headings, \$4; for printing 1 ream blank vouchers, \$21 75, for use in the office of the superintendent of Indian affairs.	25 75
John Fleming	do	Apr. 22, 1867	For 4 days' board and lodging of Special Agent Kingsbury, from December 26 to December 30, 1866, inclusive, \$5 50; 3 meals of Special Agent Kingsbury, \$2.	7 50
R. F. Perkins	do	May 23, 1867	For 600 3-cent postage stamps, \$18; 100 2-cent postage stamps, \$2	20 00
R. J. Stevens	do	Aug. 3, 1866	For expenses as special agent from Washington city, District of Columbia, to California, to investigate Indian affairs on the Pacific coast.	1,000 00
Wells, Fargo & Co	do	Oct. 24, 1866	For freight from New York to San Francisco on following packages for California Indians, (per steamer:) Hoopa Valley reserve, 14 packages, \$307 52; Round Valley reserve, 23 packages, \$493 84; Smith River, 3 packages, \$104 69; Mission Indians, 3 packages, \$65 53; Fort Smith reserve, 14 packages, \$284 76; Hoopa River reserve, 1 package, \$23 50; Tule River reserve, 15 packages, \$335 40; Colorado, 4 packages, \$145 07.	1,760 36
D. Hardy	George W. Dent	Nov. 12, 1866	For storage and drayage of Indian department goods 1 month, commencing October 29 and ending November 29, 1866: Round Valley reserve, 21 packages, 196 feet, Dent, (hats,) 2 packages, 10 feet; Tule River reserve, 14 packages, 135 feet, Dent, (hats,) 1 package, 5 feet; Smith River reserve, 14 packages, 119 feet; Hoopa Valley reserve, 13 packages, 128 feet; Hoopa Valley, (hats,) 1 package, 5 feet; Smith River reserve, 2 packages, 38 feet; Colorado River, 3 packages, 55 feet; Mission Indians, 2 packages, 22 feet, Dent, (hats,) 4 packages, 20 feet; 77 packages, 733 feet, at \$3 53 per ton.	64 68
G. W. Dent	do	Nov. 19, 1866	For services rendered the United States as purchasing agent for the Pacific coast Indian superintendencies, under authority from the Indian bureau dated September 12, 1866, commencing September 12, 1866, and ending November 19, 1866, 69 days, at the rate of \$2,000 per annum.	271 88
G. W. Dent	do	Nov. 19, 1866	For travelling expenses in travelling on official business as purchasing agent for the Pacific coast, railroad fare, hotel bills, &c., from September 13 to November 19, 1866.	311 34
Charles Hutchins	do	Nov. 19, 1866	For services rendered as clerk for George W. Dent, superintendent Indian affairs, commencing November 1 and ending November 19.	67 50
George Gibbs	Com'r of Indian Affairs	Oct. 30, 1866	For making survey and map of Indian reservation in California	350 00
W. Lee & Co	do	Jan. 11, 1867	For amount of bill for medicine furnished the Indian service in California	86 50
Lazard Brothers	do	Jan. 11, 1867	For 100 pairs of 3-point blankets furnished the Indian service in California, at \$8 70 per pair	870 00
William Neely Johnson	do	Jan. 16, 1867	For legal services in attending the suits of ejectment in Indian reservations in Mendocino county, California.	200 00
R. J. Stevens	do	Feb. 2, 1867	Being balance found due him on the settlement of his accounts as special agent	520 44
Thomas P. Madden	do	Apr. 2, 1867	For rent of Tule River farm from December 1, 1866, to March 31, 1867, at \$1,280 per annum	403 33
R. J. Stevens	do	June 19, 1867	For travelling expenses, short charge of 334 miles, from the seat of government to San Francisco and returning, at 10 cents per mile, less \$1 67 tax.	31 73
Drinker & Anderson	do	Sept. 20, 1866	For insurance on shipment on Henry Chaucey, New York to San Francisco, Mercantile Insurance Company, on dry goods—\$13,938 04, hats \$576 19—\$14,514 23, at 3½ cents for California Indians.	507 99
C. S. Merrill	Charles Maltby	July 6, 1866	To keeping 1 horse 2 nights, \$4; to keeping 1 horse 2 nights, \$4; to keeping 1 horse 3 nights, \$6 25; to keeping 1 horse 1 night, \$2; to keeping 1 horse 2 nights, \$4; to keeping 1 horse 2 nights, \$4; to keeping 1 horse 1 night, \$2.	26 25

DISBURSEMENTS FOR INDIAN SERVICE

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C. S. Merrill	do	July 6, 1866	To keeping 1 horse 1 night, \$2; to keeping 1 horse 1 night, \$2; to keeping 1 horse 1 night, \$2 25; to keeping 1 horse 1 night, \$2 25; to keeping 1 horse 1 night, \$2 25; to keeping 1 horse 2 nights, \$4; to keeping 1 horse 1 night, \$2 25; to keeping 1 horse 1 night, \$2 25.	19 25
Jasper Houck	do	July 6, 1866	To 2 days' board and lodging, \$5 50; to 2 days' board and lodging, \$5 50; to 1 day's board and lodging, \$2 75; to 2 days' board and lodging, \$5 50; to 1 day's board and lodging, \$2 75.	22 00
Jasper Houck	do	July 6, 1866	For 3 days' board and lodging, \$7 50; for 1 day's board and lodging, \$3 25; for 1 day's board and lodging, \$3 25; for 2 days' board and lodging, \$5 50; for 1 day's board and lodging, \$3; for 1 day's board and lodging, \$3 25.	25 75
Charles Raymond	do	July 14, 1866	To services rendered as miller on the Hoopa Valley reservation from November 13, 1865, to January 2, 1866, inclusive, 44 days, at \$6 95 per day.	299 00
R. White	do	Aug. 2, 1866	To hay for 34 pack mules, \$17; to lodging 1 man and horse, Dorman, \$2 50; to lodging 1 man and horse, Dorman, \$2 50; 1 horse 2 days, \$1; 1 Indian 2 days, \$2; 1 horse from 5th to 11th of May, \$3; 1 man and horse over night, Fairfield, \$2 50; 1 horse, hay, and grain, \$1; 100 postage stamps, \$3; 1 man and horse over night, \$2 50.	37 00
C. E. Moulton	do	Aug. 4, 1866	For drayage on 1 load to schooner S. F. Blunt, en route for Round Valley reserve, \$2; for drayage on 1 load to steamer Del Norte, en route for Smith River farm, \$1 50; for drayage on 1 load to steamer Cornelia, en route for Tule River farm, \$1 10.	4 60
Towne & Bacon	do	Aug. 7, 1866	For binding 50 disbursing accounts in book, for use in office of the superintendent of Indian affairs.	7 00
Cal. State Telegraph Co.	do	Aug. 7, 1866	For telegram from Agent Stanley, Los Angeles, to Charles Maltby, superintendent of Indian affairs, \$3; for telegram from Superintendent Maltby to Commissioner of Indian Affairs, Hon. D. N. Cooley.	23 00
Andrew Johnson	do	Aug. 13, 1866	For drayage on 1 load to schooner Noys, for Round Valley, \$1; for drayage on 2 loads to steamer Del Norte, for Hoopa, \$3; for drayage on 1 load to schooner S. F. Blunt, for Round Valley, \$1,75; for drayage on 2 loads to steamer John, for Tule River farm, \$3.	8 75
Geo. B. Hitchcock & Co.	do	Aug. 25, 1866	For stationery furnished the office of the superintendent of Indian affairs, San Francisco, as follows, viz: 3 dozen blotting sheets, \$1 25; 1 tin cutter, 25 cents; 1 ream foolscap paper, \$4 75; 1 ream letter paper, \$4; 1 ream note paper, \$3 25; 1 bottle mucilage and brush, \$1 25; 1 10 by 12 700 page letter book, \$8; 30 cloth envelopes, \$3 45; 125 envelopes, \$1 87; 1 dozen red tape, \$1 50; 1 bottle ink, \$1 50; 1 ream letter paper, \$4; 1 chamois skin, \$1 30; 1 dozen No. 2 pencils, \$1 25; 1 gross steel pens, \$2; 1 bottle Arnold's ink, \$1 50; 1 bottle mucilage, \$1 25; 1 eyelet machine, \$4 50; 25 steel pens, 33 cents; 1 inkstand, \$1 25.	48 45
Geo. B. Hitchcock & Co.	do	Aug. 25, 1866	For stationery furnished the Round Valley Indian reserve, as follows, viz: 1 ream letter paper, \$8; 1 bottle carmine, \$1; 1 dozen lead pencils, \$1 25; 2 3-quarter ream record blank books, \$6; 1 dozen pass books, \$1.	17 25
Geo. B. Hitchcock & Co.	do	Aug. 25, 1866	For stationery furnished the Smith River Indian reserve, as follows, viz: 1 gross 404 pens, \$1 50; 4 penholders, 50 cents; 2 papers pins, 50 cents; 4 quires foolscap paper, \$2 50; 12 quires legal cap paper, \$7 50; 1 3-quire blank book, \$2 20.	14 70
Charles A. Murdock	do	Aug. 28, 1866	For services as clerk in the office of the superintendent of Indian affairs, California, from June 15 to June 19, inclusive, 4 days, at \$150 per month.	19 80
Chris Herbert	do	Aug. 28, 1866	For labor taking up, shaking, cleaning, and putting down carpets, and washing floor in the office of the superintendent of Indian affairs, at San Francisco.	8 75
M. Ullman	do	Aug. 29, 1866	For rent of office for the use of the superintendent of Indian affairs for California, including gas and water, from June 1, 1866, to June 30, 1866, inclusive, 1 month.	56 33
Jas. M. Wilkinson	do	Aug. 31, 1866	For services as porter in the office of superintendent of Indian affairs, San Francisco, California, from May 1 to June 30, 1866, inclusive, 2 months, at \$10 per month.	20 00
H. C. Everts	do	Aug. 31, 1866	For services as clerk in the office of the superintendent of Indian affairs, San Francisco, from February 1 to March 19, 1866, inclusive, 1 month and 19 days, at \$150 per month.	243 67
E. Crabtree	do	Aug. 31, 1866	For services performed on the Tule River farm, in running the thresher, during harvest, from May 11, 1866, to June 10, 1866, inclusive, 1 month, at \$50 per month.	50 00
L. Montague	do	Aug. 31, 1866	For 2 months and 6 days services as assistant carpenter on Round Valley Indian reservation, commencing April 24 and ending June 30, 1866, inclusive, at \$50 per month.	110 00
Daily Alta Californian	do	Sept. 17, 1866	For the Daily Alta Californian newspaper furnished the office of the superintendent of Indian affairs from April 21 to June 30, 1866, inclusive, 10 weeks, at 70 cents per week.	7 00

DISBURSEMENTS FOR INDIAN SERVICE

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
William P. Hanson	Charles Maltby	Sept. 1, 1866	To keeping 1 government horse 34 days, by order of Superintendent Hanson, \$42 50; to keeping government lame jackass and doctoring same 27 days, \$40 50; to keeping government horse and buggy 30 days, in currency, \$48; paid Fisher for bringing government foundered horse from Nicholas, 16 miles, \$7 50; to keeping said horse from May 6 to June 8, 1866, 32 days, and medicine, \$55; hire of 2 horses and buggy for Special Agent Clark to and from Nome Lake Indian reservation on government business, 7 days, at \$8 50 per day, \$59 50.	\$253 00
J. G. Allender	do	Sept. 1, 1866	To cash paid for recovery and keeping of a government horse belonging to Indian reservation, \$30; to 150 pounds of flour furnished Special Agent Downer en route with the Shasta Indians to Round Valley reservation, \$10; to 10 pounds coffee for same, \$2 50; to 10 pounds sugar for same, \$2 50; cash paid Bunts for 7½ days' driving cattle to Round Valley reservation, \$25.	70 00
Burr & Donavan	do	Oct. 11, 1866	For shipping 10 tons United States property from Klamath reservation to Crescent City, consisting of millstones, &c., at \$30 per ton, \$300; for 6 tons United States property from Crescent City to Smith River reservation, consisting in part of supplies for Indians, at \$10 per ton, \$60.	360 00
R. F. Perkins	B. C. Whiting	Mar. 20, 1867	For 300 3-cent stamps, \$9; for 50 2-cent stamps, \$1—for use in conducting correspondence of the Indian service.	10 00
George Weston	do	Apr. 12, 1867	For services as carpenter on the Round Valley reservation, California, from July 1 to December 5, 1866, inclusive, 5 months and 5 days, at \$50 per month.	258 06
George Weston	do	Apr. 12, 1867	For services as carpenter on the Round Valley Indian reservation, from December 6, 1866, to March 31, 1867, inclusive, 3 months and 26 days, at \$600 per year.	191 94
R. F. Perkins, P. M.	do	May 23, 1867	For 600 3-cent postage stamps, \$18; for 100 2-cent postage stamps, \$2; purchased for the use of the department.	20 00
B. C. Whiting	do	May 28, 1867	For travelling expenses incurred by superintendent of Indian affairs and special agent on trip to and from Round Valley reservation for the purpose of holding council with the Capellas and Potter Valley Indians relative to their removal to the reservation and to make arrangements for the purchase of the grist and saw mills in Round valley: for steamer fare, sub-voucher No. 1, \$3; stage fare, sub-voucher No. 2, \$15; stage fare, sub-voucher No. 3, \$29; meals, &c., sub-voucher No. 4, \$3; ferrriage, sub-voucher No. 5, \$5 75; horse hire, sub-voucher No. 6, \$14; meals, &c., sub-voucher No. 7, \$3; meals, &c., sub-voucher No. 8, \$7 50; meals, &c., sub-voucher No. 9, \$7 25; hire of horses, &c., sub-voucher No. 10, \$4 50; meals, &c., sub-voucher No. 11, \$4 50; meals, &c., sub-voucher No. 12, \$3; steamer fare, sub-voucher No. 13, \$3; stage fare, sub-voucher No. 14, \$43; four meals at Healsburgh & Tuttle's, \$3.	148 50
B. C. Whiting	do	May 24, 1867	For travelling expenses incurred by the clerk to this department, by my authority, while placing the public property at Hoopa Valley Indian reservation in charge of Thomas Stevenson, appointed special agent after the death of R. L. Stockton; paid Stillman Darby, as per sub-voucher No. 1, \$3 42; paid Stillman Darby, as per sub-voucher No. 2, \$3 42; S. Radelfinger, as per sub-voucher No. 3, \$3 42; B. M. Stokes, as per sub-voucher No. 4, \$4 05; S. Radelfinger, as per sub-voucher No. 5, \$6 75; Stillman Darby, as per sub-voucher No. 6, \$4 05; Stillman Darby, as per sub-voucher No. 7, \$10 95; Jesse Holliday, as per sub-voucher No. 8, \$68 50.	104 56
J. Q. A. Stanley	do	June 7, 1867	For travelling expenses incurred while distributing goods to the Mission Indians of southern California, by direction of the superintendent of Indian affairs for California, viz: to cash paid D. S. Clancey, as per sub-voucher No. 1, \$5; cash paid D. Pine, as per sub-voucher No. 2, \$4 50; cash paid J. S. Humphrey, as per sub-voucher No. 3, \$9; cash paid J. W. Smith, as per sub-voucher No. 4, \$18 50; cash paid J. P. Humphrey, as per sub-voucher No. 5, \$4 50; cash paid D. Pine, as per sub-voucher No. 6, \$4 50; cash paid J. B. Hinton, as per sub-voucher No. 7, \$6; cash paid Louis Ybarra, as per sub-voucher No. 9, \$5; cash paid S. S. Mahon, as per sub-voucher No. 8, \$6; cash paid B. P. Dever, as	290 50

B. C. Whiting	June 14, 1867	do	per sub-voucher No. 10, \$4 50; cash paid John Magee, as per sub-voucher No. 11, \$9; cash paid Jacob Berryman, as per sub-voucher No. 12, \$4 50; cash paid Jacob Berryman, as per sub-voucher No. 13, \$16; cash paid Dolores Machardo, as per sub-voucher No. 14, \$8; cash paid Louis Ybarra, as per sub-voucher No. 15, \$3 50; cash paid J. H. Jones, as per sub-voucher No. 16, \$1 82.	218 64
			For travelling expenses incurred to and from Santa Fé and Tule River Indian farm on business connected with the Indian department, the Indian boy mentioned being taken back to the reservation: fare from Lick House to railroad depot, \$1 50; paid W. G. Roberts, as per sub-voucher No. 1, \$102 75; breakfast at railroad depot, 25 cents; paid C. B. Richmond, as per sub-voucher No. 2, \$2; 3 suppers, for self, employé, and Indian boy, at Bell's, \$2; 3 breakfasts, for self, employé, and Indian boy, at Firebaugh's Ferry, \$2; 3 dinners, for self, employé, and Indian boy, at Elk Horn, 2; paid J. A. Gordon, as per sub-voucher No. 3, \$16 50; paid A. O. Thoms, as per sub-voucher No. 4, \$15 50; 3 dinners, for self, employé, and Indian boy, at Connor's, \$2; 1 dinner for self, at Connor's, 65 cents; paid E. P. Harts, as per sub-voucher No. 5, \$8 66; paid A. O. Thoms, as per sub-voucher No. 6, \$39 13; dinner at Elk Horn, 65 cents; supper at Firebaugh's, 65 cents; paid J. A. Gordon, as per sub-voucher No. 7, \$4 50; breakfast at Bell's, 75 cents; dinner at Twelve-Mile House, 65 cents; paid A. E. May, as per sub-voucher No. 8, \$15; fare from railroad depot to Lick House, \$1 50.	55 00
Charles Maltby	June 17, 1867	do	For services as special agent from May 6 to 16, 1867, inclusive, 11 days, at \$5 per day	
Total				* 12, 891 99
Incidental expenses of the Indian service in Colorado.				
E. H. Kellogg & Co.	Aug. 17, 1866	A. Cummings	To 100 sacks of flour, at \$12 per sack	1, 200 00
H. P. Bennett	Aug. 10, 1866	do	To 34 head large American beef cattle sold to superintendent Indian affairs, delivered at camp in Middle Park for treaty purposes, at \$80.	2, 720 00
John A. McDonnell	Aug. 15, 1866	do	To 50 sacks flour, at \$12 per sack	600 00
James Castello	Aug. 20, 1866	do	To board and lodging for 4 men employed as guides and teamsters for treaty purposes in Middle Park from August 16 to 20, 4 days, at \$2 75 per day, \$44; forage and stabling for six public animals on same day, for 4 days, corn fed, \$31.	75 00
John Binkley	Aug. 20, 1866	do	To repairing public wagon in service of superintendency, en route for treaty, \$9; shoeing public horse, 4 shoes, at \$1, \$4.	13 00
Marshall & Silverthorn	Aug. 22, 1866	do	To 4 meals, at \$1 each, for superintendent and 3 employés en route for treaty ground, Middle Park, \$4; 64 pounds corn, at 15 cents, to feed public animals in service of superintendent Indian affairs, at \$9 60.	13 60
William White	Sept. 3, 1866	do	To 3 meals, at \$1 each, furnished superintendent Indian affairs on business, (official) Empire	3 00
Lee Axtell, (Grand river ranche.)	Sept. 12, 1866	do	To 8 meals furnished superintendent Indian affairs and 3 persons employed on official business, at \$1 25 for meal, \$10; hay, grain, and stabling for 4 public animals in use by the superintendent en route for the Conesas agency, \$10.	20 00
William M. Crull	Sept. 14, 1866	do	To 8 meals furnished superintendent Indian affairs and 3 employés en route for Conesas agency on official duty, at \$1 per meal,	8 00
Hailey & Lankin	Sept. 16, 1866	do	To forage furnished 4 public animals in service for superintendent Indian affairs en route for Conesas agency, at \$1 25 each.	5 00
A. H. Terrell	Sept. 17, 1866	do	To forage for 4 public animals in service of superintendent Indian affairs en route for Conesas agency on official duty, at \$1 25 each.	5 00
George H. Bressler	Sept. 1, 1866	do	To use of mule 17 days, at \$3 per day, employed by Colorado superintendency of Indian affairs en route to Middle Park and returning, from August 11 to August 28 inclusive.	51 00
Mrs. Silverthorn	Sept. 1, 1866	do	To hay for horses, \$8; 20 pounds corn, at 15 cents, \$4 50; 2 meals, at \$1 each, \$2	14 50
R. K. Frisbee	Sept. 2, 1866	do	To 50 pounds corn, at 15 cents, \$7 50; to 4 meals, at \$1 each, \$4; to lodging, \$1, and hay for 4 horses, \$4.	16 50
George Fritch	Sept. 10, 1866	do	To 2 dozen knives, at \$4, \$8; 1 dozen knives, \$10; 2 knives, at \$1 50 each, \$3; 4 copper pots, at \$1 50, \$6; 2 dozen tin plates, at \$2, \$6; 1 dozen tin plates, \$5; 2 dozen tin cups, at \$2, \$4; 1 cup, \$1; 2 dozen spoons, at \$1 50 per dozen, \$3; 2 dozen spoons, at \$2, \$4; 3 spoons, at 50 cents, \$1 50; 1 tin bucket,	227 65

* Excess of appropriation being \$5,391 99, remitted from accumulated balance.

DISBURSEMENTS FOR INDIAN SERVICE.

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
George Fitch—Cont'd...	A. Cummings.....	Sept. 10, 1866	\$1 25; 4 tin buckets, at \$1, \$4; 2 tin boilers, at \$1 50, \$3; 5 pans, at \$2, \$10; 2 pans, at \$1 50, \$3; 1 lantern, \$1 50; 2 gross oval patties, at \$4 50 per gross, \$9; 2 basins, at \$1 25, \$2 50; 2 cans, at \$1, \$2; 18 tin flutes, at \$4 68 per dozen, \$7; 7 pounds brass wire, at \$2 50 per pound, \$17; 1 grindstone, \$9; 1 skillet, \$4; 1 dozen files, at \$5 per dozen, \$5; 2 card tweezers, at \$3 each, \$6; 1 paper copper tacks, \$1 50; 12 brass collars, at \$2 each, \$24; 163 yards jack chain, at 30 cents per yard, \$48 90; 1 portable iron stove, \$15.	
C. Gover	do	Sept. 20, 1866	To 1 Hawkin's rifle sold to Colorado superintendency Indian affairs	\$65 00
D. King	do	Sept. 20, 1866	To 3 American horses sold to superintendent Indian affairs Colorado Territory, at \$155 each	465 00
M. V. Stevens	do	Sept. 22, 1866	To 100 head of sheep, at \$3 50 per head, furnished Colorado superintendency Indian affairs, \$350; to 11 head large American beef cattle, at \$70 per head, furnished Colorado superintendency Indian affairs, \$770.	1, 120 00
Fisher & Cass	do	Sept. 18, 1866	To 4,020 pounds corn furnished to the Colorado superintendency Indian affairs, at 6 cents per pound.....	240 12
A. E. Kellogg & Co	do	Sept. 10, 1866	To 10 axes, at \$3, \$30; 10 axe helves, at \$1, \$10; 338 pounds crackers, at 25 cents, \$84 50; 400 pounds smoking tobacco, at 87½ cents, \$348; 150 pounds bacon, at 45 cents, \$67 50; 25 sacks flour, at \$12, \$300; 5 gallons molasses, at \$2 50 per gallon, \$12 50; 2 cases can peaches, at \$18, \$36; 10 pounds soap, at 35 cents, \$3 50; 40 pounds candles, at 45 cents, \$18; 200 plugs tobacco, at 65 cents, \$130.	1, 040 00
A. C. Hunt & Co	do	Sept. 20, 1866	To 8 silk scarfs, at \$1 50 each, \$12; 6 woollen scarfs, at \$1 each, \$6; 24 black hats, at \$2 each, \$48; 12 buff hats, at \$2 each, \$24; 292 yards calico, at 37½ cents, \$109 50; 48 scarfs, wool, at 75 cents, \$36; 26 cotton shirts, at \$14 per dozen, \$42; 24 cotton shirts, at \$20 per dozen, \$48; 30 yards twilled cloth, at 70 cents per yard, \$21; 14 pair pants, at \$4, \$56; 6 coats, at \$7, \$42; 100 pounds tobacco, at 82 cents, \$82; 44 blankets, at \$4 50, \$198; 12½ yards cotton cloth, at 50 cents per yard, \$60 75.	777 25
A. S. Danforth	do	Sept. 30, 1866	To 50 pounds corn, \$6 25; to hay for horses, \$4; to 2 meals, \$2	12 25
M. B. Cummings	do	Sept. 30, 1866	To services as clerk to Colorado superintendency Indian affairs from June 30 to September 30, 1866, at \$150 per month, \$450, tax \$15.	435 00
Collier & Hall	do	Sept. 30, 1866	To publishing advertisement in relation to Cheyenne children in Daily Register three times editorial column, \$29 25; printing for superintendency, and furnishing official paper 6 reams, at \$15 per ream, \$109.	138 25
George W. Kassler & Co	do	Sept. 30, 1866	To stationery; 1 blank book for use in office of the Colorado Indian superintendency	7 50
J. H. Estabrook	do	Sept. 30, 1866	To care of two horses and buggy belonging to Colorado superintendency, at \$100 per month, from July 1 to September 30, inclusive, 3 months.	300 00
Fisher & Cass	do	Sept. 30, 1866	To 1 large wagon sold to the Colorado superintendency Indian affairs, for its use	150 00
G. A. McClure	do	Sept. 30, 1866	To rent of office from July 1 to September 30, 1866, occupied by superintendency of Indian affairs, \$50 per month, 3 months.	150 00
Charles Lurcher & Bro	do	Sept. 30, 1866	To repairing harness belonging to the superintendency Indian affairs	17 00
John Sharman	do	Sept. 30, 1866	To storage on 13,102 pounds Indian goods, at \$2 per ton per month, from May 1 to June 30, inclusive, 2 months.	52 40
Charles Deur, (at Calabria.)	do	Sept. 30, 1866	Board for superintendent Indian affairs and teamster from Saturday till Monday, at \$4 50 each, \$9; for age and stabling for same time for 4 public animals in service of superintendent en route from Conejos agency to Denver, at \$2 50 each, \$10.	19 00
C. B. Randall	do	Sept. 30, 1866	To shoeing public horses in service of Colorado superintendency Indian affairs, 4 shoes at \$1 50 each.....	6 00
Western Union Telegraph Company	do	Sept. 30, 1866	To A. C. Hunt, Denver, \$10 75; to ditto ditto, \$60 11; to ditto ditto, \$31 91; from acting Governor Hall to Hon. D. N. Cooley, \$18 20; to superintendent Murphy, Atchison, \$5 74; from ditto ditto, \$6 21; to operator at Cottonwood, \$3 91; from ditto ditto, \$2 65; to Hon. D. N. Cooley, \$30 10.	169 59
L. Mullen	do	Sept. 30, 1866	To freight on 9,700 pounds goods for the Tabeguache Ute Indians, from Denver to camp on Rio Grande river, five hundred and fifty miles across the Snowy range, at 12 cents per pound, \$1.164; four wagon sheets taken by Indians and not returned, at \$15 each, \$60.	1, 224 00

Charles H. Utter.....do	Aug. 28, 1866	To services of self in collecting Indians in Middle Park, per treaty, from August 3 to September 2, both inclusive, 31 days, at \$8 per day, \$248; hire for horse on same business, from August 4 to September 2, both inclusive, 30 days, at \$3 per day, \$90; use of 1 pack mule, packing Indian goods to Middle Park, from August 18 to September 2, 1866, both inclusive, 16 days, at \$3 per day, \$48; use of 1 pack horse, packing Indian goods to Middle Park, from August 28 to September 2, both inclusive, 6 days, at \$3 per day, \$18.	404 00
Van S. White	Aug. 28, 1866	For services of self, as guide for superintendent of Indian affairs, Colorado Territory, through the Rocky mountains to Middle Park, while en route to Indian Treaty, Green river, Uintah Indians, from August 16 to August 25, both inclusive, 10 days, at \$10 per day, \$100; use of 1 horse and 1 pack mule on same duty, from August 16 to August 25, both days inclusive, at \$3 per day for each animal, \$60; tax, \$8.	152 00
Frank Fetic	Aug. 24, 1866	For services as teamster, in charge of ambulance carrying the superintendent to Middle Park, from Denver to Brackinridge's and returning with team, from August 15 to August 23, both inclusive, 7 days, at \$3 per day.	21 00
Thomas Dunbar	Aug. 21, 1861	To feed for 4 public animals, employed by Colorado superintendency, en route to treaty ground in Middle Park.	2 00
C. Gore	Aug. 13, 1866	To 3 rifles, at \$55, \$165; four dozen butcher knives, at \$12, \$48; 300 cartridges, at \$3 per hundred, \$9; 2 pounds of powder, at \$1 50, \$3; 4 pounds of lead, at 25 cents, \$1.	226 00
Henry L. Pitzer	Aug. 8, 1866	To 1,500 pounds flour, at 14 cents, \$210; 200 pounds sugar, at 40 cents, \$80; 200 pounds crackers, at 30 cents, \$60; 50 pounds coffee, at 50 cents, \$25; 50 pounds tobacco, at \$1 25, \$62 50; 600 pounds beef, at 14 cents, \$84.	521 50
Wm. J. Goafrey	Oct. 27, 1866	To 20 head American beef cattle, at \$55 each	1,100 00
E. H. Kellogg	Oct. 27, 1866	To 100 head sheep, at \$4 each, \$400; 200 pounds crackers, at 20 cents per pound, \$40; 140 pounds salt, at 15 cents per pound, \$22.	462 00
Nathan Russell	Dec. 31, 1866	For 3 months' services as United States blacksmith, at Sawache, for the Tabequache Utah tribe of Indians, commencing on the 1st day of October, 1866, and ending on the 31st day of December, 1866, both days inclusive, and at the rate of \$900 per annum.	225 00
Vicente Domingues	Dec. 31, 1866	To 3 months' services, taking care of 4 public animals; also, in providing for the Indians on business at the Conegos agency, Colorado Territory, from the 1st of October to the 31st of December, 1866, both days inclusive, at the rate of \$180 per annum.	45 00
Juan Martinez	Dec. 31, 1866	To 3 months' rent for house occupied as an agency at Conegos, Colorado Territory, from the 1st day of October to the 31st day of December, 1866, both days inclusive, at the rate of \$200 per annum.	50 00
George Fritch & Co.... A. Cummings	Aug. 1, 1866	To 12 coffee pots, at \$10 20 per dozen, \$10 20; 36 cups, at \$2 25 per dozen, \$6 75; 2 cups at 39 cents, 60 cents; 6 tin boxes, at 40 cents, \$2 40; 1 dipper, 50 cents; 1 basin, 90 cents; 4 basins, at 45 cents, \$1 80; 1 grindstone, \$6; 4 spoons, 40 cents each, \$1 60; 24 spoons, at 50 cents per doz., \$1 20; 24 spoons, at \$1 25 per dozen, \$2 50; 24 plates, at \$2 10 per dozen, \$4 20; 6 plates, at \$4 80 per doz., \$2 40; 72 plates, at \$2 25 per dozen, \$13 50; 1 pan, \$2 50; 2 pans, \$1 75 each, \$3 50; 48 tin plates, at \$4 50 per dozen, \$18; 4 gross patties, at \$4 50 per gross, \$2 25; 2 knives, \$1 50 each, \$3; 12 knives, \$1 each, \$12; 18 papers copper tacks, at \$1 50 per paper, \$27; 3 dozen files, at \$3 per dozen, \$9; 366 yards jack chain, at 20 cents per yard, \$73 20; 50 fish lines, at 15 cents each, \$7 50; 144 fish hooks, at \$1 80 per dozen, \$21 60; 1 portable iron stove, \$15.	248 90
E. H. Kellogg & Co.....do	Oct. 1, 1866	To 2 sacks flour, at \$15 per sack, \$30; 5 pounds tea, at \$2 50 per pound, \$12 50; 20 pounds butter, at 60 cents, \$12; 100 pounds bacon, at 40 cents, \$40; 60 pounds sugar, white, at 50 cents, \$30; 106 pounds ham, at 55 cents, \$58 30; 4 pound pepper, 40 cents; 10 pounds cheese, \$5; 1 case condensed milk, \$10; 2 bushels potatoes, at \$2 25 per bushel, \$4 50; 1 case canned fruit, \$18; 1 case canned tomatoes, \$18; 20 pounds Java coffee, at 70 cents, \$14; 1 case oysters, \$16.	268 70
G. H. Kellogg	Dec. 16, 1866	To 4 cases canned oysters, at \$18, \$72; 3 cases canned peaches, at \$18, \$54; 5 pounds tea, at \$2 50, \$12 50; 300 pounds crackers, at 25 cents, \$75; 25 bushels potatoes, at \$2, \$50; 100 pounds cheese, at 45 cents, \$45; 135 pounds sweet cake, at 29 cents, \$39 15; 100 pounds ham, at 42 1/2 cents, \$42 50; 1 case condensed milk, \$10; 25 pounds Java coffee, at 65 cents, \$16 25; 268 pounds bacon, at 33 cents, \$88 44; 2 bushels onions, at \$5, \$10; 200 pounds tobacco, at 70 cents, \$140; 2 sacks salt, at \$1 25, \$2 50.	657 34

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
John Wanless	A. Cummings.....	Dec. 1, 1866	To freight on 19,600 pounds goods for Grand river and Uintah Utes, from Denver to Middle Park, at 12 cents per pound, being between 150 and 160 miles across the Snowy range of the Rocky mountains.	\$2,352 00
A. C. Hunt	do	Dec. 1, 1866	For services rendered as commissioner to assist in the business of the treaty with Grand river and Uintah Ute Indians, under appointment of the Colorado superintendent of Indian affairs, and by authority of letter from Honorable D. N. Cooley, Commissioner Indian Affairs, dated July 30, 1866, from August 1 to August 30, 1866, both inclusive, 30 days, at \$5, \$150; tax, \$5 12, \$144 88; expense of horse on same duty, from August 9 to August 30, 1866, 20 days, at \$5 per day, \$100.	244 88
Western Union Telegraph Company.	do	Oct. 31, 1866	To telegram to Honorable D. M. Cooley, \$28 70; telegram to Honorable D. N. Cooley, \$224 91; telegram to Adjutant General Nichols, St. Louis, \$123; telegram from Secretary Hall, Central, \$4 75.	438 81
Gillett & Bro.	do	Oct. 16, 1866	To putting 8 shoes on 2 public horses, property of Colorado superintendent Indian affairs, at \$1 each.....	8 00
A. H. Netterfield.....	do	Oct. 23, 1866	To services as special messenger, carrying a despatch to General Carson, Fort Garland, from superintendent Indian affairs at Denver, during the hostility of the Moquache Utes and through the country occupied by them and returning to Denver, from October 7 to 22, 1866, 15 days, at \$8 per day, \$120; use of horses furnished for the above trip, from October 7 to 22, 15 days, at \$6 per day, \$90; allowance as per agreement for subsistence and horse feed during the trip, from October 7 to 22, 15 days, at \$5 per day, \$75; tax, \$5.	280 00
C. L. Williams	do	Dec. 1, 1866	To 1 pair large office shears, \$5; 100 envelopes, (official,) \$12; 1 ream legal cap paper, \$16; 1 box pens, \$2; 1 bottle ink, \$1.	36 00
Gillett & Bro.	do	Nov. 13, 1866	To repairing wagon of Colorado superintendent Indian affairs.....	26 00
C. Gore	do	Dec. 1, 1866	To 2 Colt's revolvers sold Colorado superintendent Indian affairs, at \$24 each	48 00
Henrickson & Erskins ..	do	Dec. 28, 1866	To putting on 2 shoes on public animals, \$1 each, \$2; repairing spring of buggy, both belonging to the Colorado superintendent Indian affairs, \$7 50.	9 50
Woolwarth & Moffatt.....	do	Dec. 31, 1866	To 1 dozen lead pencils, \$2; 1 dozen penholders, \$1; 1 box steel pens, \$1 75; 2 blank books, 1 \$4 50, 1 \$6 75, \$11 25; 1 ream paper, \$12; 500 envelopes, \$4; 1 glass inkstand, \$1 50; 1 portfolio, \$6; 3 reams paper, \$12, \$36.	75 50
John Sharman.....	do	Oct. 31, 1866	To storage on 22,176 pounds Indian goods, from September 1 to October 31, 1866, 2 months, at \$2 per ton per month.	39 60
Fisher & Cass	do	Nov. 2, 1866	To moving 12,325 pounds Indian goods and furniture from office at Denver to office at Golden City, at \$1 per 100 pounds.	123 25
G. W. McClure.....	do	Oct. 31, 1866	To rent of office occupied by Colorado superintendent Indian affairs, from October 1 to 31, 1866, 1 month, \$50 per month.	50 00
Fisher & Cass	do	Dec. 31, 1866	To corn furnished Colorado superintendent Indian affairs in Middle Park during the treaty and council, 3,520 pounds, at 8 cents.	281 60
T. Goodridge	do	Dec. 31, 1866	To coal furnished Colorado superintendent Indian affairs, from September 1 to December 31, 1866, 12,000 pounds, at \$11 per ton of 2,000 pounds—6 tons at \$11, \$66; 1 cord wood for same use, \$13.	79 00
L. H. Estabrook	do	Oct. 31, 1866	To keeping 2 public horses, belonging to Colorado superintendent Indian affairs, 1 month, from October 1 to 31, inclusive.	100 00
Ormann & Jewett	do	Dec. 31, 1866	To keeping 2 public horses, the property of Colorado superintendent Indian affairs, from November 1 to December 31, 2 months, at \$100 per month.	200 00
L. Thompson	do	Dec. 31, 1866	To rent of office occupied by Colorado superintendent Indian affairs, from November 1 to December 31, inclusive, 2 months, at \$50 per month.	100 00
M. B. Cummings.....	do	Dec. 31, 1866	To service as clerk in office of Colorado superintendent Indian affairs, from September 30 to December 31, 3 months, at \$150 per month, \$450; tax, \$15.	435 00

Fisher & Cass	do	Dec. 31, 1866	To 50 pounds candles, sold to Colorado superintendency of Indian affairs for use of office, at 40 cents per pound, \$20; storage on Indian goods, 12½ cents, at \$2 per ton per month, from November 1 to December 31, 2 months, \$50.	70 00
Harper, Steel & Co	do	Dec. 31, 1866	To 1 office stove, sold Colorado superintendency Indian affairs, \$60; freight from Denver to Golden City, \$6.	66 00
Remington & Guyer	do	Dec. 31, 1866	To putting new spring on wagon, belonging to superintendency Indian affairs, Colorado Territory, and fixing tires.	17 75
A. Boyd Cummings	do	Oct. 1, 1866	To services as secretary to Indian commissioners at treaty in Middle Park with Grand River and Uintah Indians, from August 4 to September 1, 1866, 27 days, at \$5 per day, \$135; use of house on the same duty, 27 days, at \$5 per day, \$135; expenses of self and horse en route and returning from treaty ground, 14 days, at \$5 per day, \$70; tax, \$5.	335 00
Alexander Cummings	do	Dec. 31, 1866	To expenses of 2 trips from Philadelphia to Washington, \$25 each	50 00
John Wanless	Daniel C. Oakes	Dec. 24, 1866	To 10 head oxen, at \$80, \$800; 1 wagon, \$160; 600 pounds flour, at 24 cents, \$144; 100 pounds sugar, at 52 cents, \$52; 50 pounds coffee, at 62 cents, \$31; 200 pounds bacon, at 47 cents, \$94; 50 pounds beans, at 25 cents, \$12 50; 30 pounds dried apples, at 50 cents, \$15; 10 pounds soda, at 50 cents, \$5.	1,319 75
Daniel C. Oakes	do	Dec. 31, 1866	To amount paid by him, expenses for the following 4 trips: one to head of the Middle Boulder creek to see the Indians; one to treaty in the Middle Park; one to Fort Garland, to investigate the trouble with the Moquache Utes; and one to the Cache la Poudre, to ascertain the condition of the friendly Arapahoes encamped on that stream—all by order of Superintendent Cummins, except the first trip, he being absent at the time, and it being necessary to quiet the apprehensions of the settlers, as the Indians were approaching the settlements. First trip, self and interpreter, Joseph Baker, for 30 meals paid for at ranches along the road, going and returning, from August 2 to 6, 1866, inclusive, 5 days, at \$1 25 per meal, \$37 50; 90 pounds corn, fed to 2 government animals for the above time and paid for as above, 10 cents per pound, \$9; 140 pounds hay, fed to the above animals and paid for as above, 5 cents per pound, \$7. Second trip, self, Joseph Baker, and H. P. Bennett, employes, going and returning from treaty in Middle Park, 90 meals paid for at ranches along the road, from August 14 to 31, 1866, inclusive, at \$1 25 per meal, \$112 50; 157 pounds corn, fed to three government animals for the above time and paid for at ranches along the road, at 10 cents per pound, \$15 70; 252 pounds hay, fed to the above animals for the above time and paid for as above, at 5 cents per pound, \$12 60. Third trip, self, to Fort Garland with 2 horses, 42 meals paid for at ranches along the road going and returning, from October 16 to October 29, 1866, inclusive, at \$1 25 per meal, \$52 50; 252 pounds corn, fed to animals for the above time and paid for as above, at 7 cents per pound, \$17 64; 392 pounds hay, fed to the above animals for the above time and paid for as above, at 3 cents per pound, \$11 76. Fourth trip, self, to Cache la Poudre by coach, 9 meals paid for at stations along the road, from December 29 to 31, 1866, inclusive, \$1 50 per meal, \$13 50.	289 70
Crescencio Sisneras	Lafayette Head	Jan. 2, 1867	To 4 cords firewood, at \$5 per cord, for use of Conegos agency, Colorado Territory	25 00
F. W. Posthoff & Co.	do	Jan. 5, 1867	To 1 box (40 pounds) candles, for use of the Conegos agency, Colorado agency, Colorado Territory	28 00
Nathan Russell	do	April 1, 1867	To 3 months' services as United States blacksmith at Sawach, Colorado Territory, for the Tabeguache Utah tribe of Indians, commencing the 1st day of January and ending on the 31st day of March, 1867, both days inclusive, at the rate of \$900 per annum.	225 00
Vicente Domingues	do	April 1, 1867	For 3 months' services taking care of 5 public animals, and also in entertaining and providing for the Indians while on business at the Conegos agency, Colorado Territory, commencing on the 1st day of January, 1867, and ending on the 31st day of March, 1867, both days inclusive, at the rate of \$180 per annum.	45 00
Juanna Martinez	do	April 1, 1867	For 3 months' rent of a house occupied as an agency at Conegos, Colorado Territory, commencing on the 1st day of January, 1867, and ending on the 31st day of March, 1867, both days inclusive, at the rate of \$200 per annum.	50 00
D. Carmichael	Com'r of Indian Affairs	Mar. 5, 1867	To detention of 7 teams while transporting annuity goods, 2 days each, at \$10 per day	140 00
Ichabod C. Taylor	do	Dec. 8, 1866	Balance found due on the settlement of his accounts by the Treasury Department	162 00
D. Carmichael	Thomas Murphy	Dec. 15, 1866	For transportation from Atchison, Kansas, to Denver City, Colorado Territory, of 90 packages goods for the Indians of Colorado, weight 19,102 pounds, at \$1 48 per 100 pounds per 100 miles, distance 650 miles.	1,837 61

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Buckley, Sheldon & Co.	Com'r of Indian Affairs.	.....	To 2 bales brown drilling, Nos. 589, 673, 1,603 yards, at 30 cents, \$480 90; 1 case kerseys, 812½ yards, at 65 cents, \$528 13; strapping, 38 cents; case No. 905, 9 bales linseys, 539½ yards, at 40 cents, \$215 80; 9 bales Kentucky jeans, 362½ yards, at 65 cents, \$235 45; box and straps, \$2 25; case No. 906, 58 bales calico, 2,602½ yards, at 20 cents, \$532 45; box and straps, \$2 25; case No. 907, 16 bales Kentucky jeans, 643½ yards, at 65 cents, \$418 11; 40 wool shawls, at \$2 50, \$100; box and straps, \$2 25; case No. 908, 5 bales kerseys, 200½ yards, at 65 cents, \$130 16; 56 wool shawls, at \$2 50, \$140; box and straps, \$2; 1 bale 3½-point indigo blankets, 50, at \$14, \$700; 2 wrappers, at \$2 50, \$5; 1 bale 2½-point scarlet blankets, 50, at \$10, \$500; 2 wrappers, at \$2 50, \$5; 1 bale 2½-point gentianella blankets, 50, at \$11, \$550; 2 wrappers, at \$2 50, \$5; 1 bale 2½-point white blankets, 50, at \$9, \$450; 2 wrappers, at \$2 50, \$5; case No. 908, 15 bundles skein cotton, at \$1 50, \$22 50; 15 pounds linen thread, at \$2, \$30; 144 thimbles, at 2 cents, \$2 88; 5,000 needles, at \$1 50, \$7 50. Case No. 4, 15 rifles, 40 to 60, at \$15, \$225; case and strapping, \$2 25—\$227 25; case No. 5, 15 rifles, 40 to 60, at \$15, \$225; case and strapping, \$2 25—\$227 25; cartage, 75 cents. To amount of bill for the transportation of Indian annuity goods from St. Louis to Colorado, as per settlement of their accounts.	\$5,073 02
Samuel W. Sears & Co.	do	.....	Case No. 1, 9½ dozen axes, at \$10, \$95; case, \$1 25—\$96 25; case No. 2, ½ dozen axes, at \$10, \$5; 15 dozen cocoa handle butcher knives, at \$2 50, \$37 50; 5 dozen shears, at \$1 50, \$7 50; 1 gross straight cast-steel awls, \$3; 1 gross brass ferrule awl handles, \$3 60; case, 75 cents—\$57 35; cask No. 3, 15 dozen fry pans, 0.3, at \$3; 2.5, at \$4; 4.5, at \$5; 6.2, at \$6—\$66; cask, \$1 25—\$67 25; cartage, 75 cents.	455 25
Chick, Armajo & Co.	do	Aug. 29, 1866	Nos. 1 to 5, 5 boxes tobacco, 626 — 118 = 508 pounds, at 50 cents, \$254; cartage, 50 cents—\$254 50.....	928 40
Samuel W. Sears & Co.	do	.....	Total	221 60
Fitts, Austin & Turner.	do	Aug. 10, 1866	<i>Incidental expenses of the Indian service in Dakota Territory.</i>	254 50
Gregory Brothers	J. A. Potter	Sept. 30, 1866	To 40 pounds candles, \$14; 2 dozen boxes matches, \$3 60; 3 reams letter paper, \$18 60; ½ pound gum arabic, 55 cents; 1 bottle Arnold's fluid, \$1 25; 1 bottle David's carmine, 25 cents; 5 gallons coal oil, \$7 50; ½ dozen brooms, \$3. To postage from April 1 to September 30, \$13 15; 1 Ballard rifle for office protection, \$45; 500 rounds Ballard cartridges, \$15.	48 75
J. A. Lewis	do	Sept. 30, 1866	To printing 400 vouchers and furnishing paper for the same.....	73 15
George W. Kingsbury	do	Dec. 31, 1866	To expense in going to and returning from Yanceton, Dakota Territory, to get the funds belonging to this agency for the third and fourth quarters in 1866.	12 00
J. A. Potter	do	Dec. 31, 1866	To 4 joints of stove-pipe, \$3; 3 chairs, \$15; 8 cords of hard wood, \$48; 12 yards of oil-cloth, \$32 80; 1 washstand, \$5; 1 ewer and basin, \$3 50; 1 looking-glass, \$3 50.	22 50
Gregory Brothers	do	Dec. 31, 1866	To expenses in going to and returning from Yanceton, Dakota Territory, to obtain currency on United States treasury draft.	110 80
J. A. Potter	do	Mar. 31, 1867	To postage from October 1, 1866, to March 31, 1867.....	18 75
J. A. Lewis	do	Mar. 31, 1867	To 5 gallons coal oil, \$10; to ½ gross matches, \$1 15.....	16 25
Fred. W. Edgar	do	Mar. 31, 1867	To 2 dozen pencils, \$2; 1 eyelet machine, \$4—\$6; 1 gross eyelets, \$1; 1 bolt pounce, 20 cents; 1 bottle carmine, 50 cents; 500 8½-inch envelopes, \$5 25; 500 6-inch envelopes, \$4; 1 box sealing-wax, \$1 50; 1 gross pens, \$1 25; ½ ream legal cap paper, \$5; ½ ream Congress letter, \$7 50; 4 cords of hard wood for office, \$28; 1 box candles, \$22 50; 1 clock, \$10; 4 gross matches, \$8.	11 15
Do.	do	June 30, 1867		100 70
				<u>*32,264 77</u>

J. A. Potter	June 30, 1867	do	Expenses in going to and returning from Yankton, Dakota Territory, to obtain currency on treasury draft for this Indian agency, \$18 50; to amount paid for estimating cost for agent's house for this agency, \$9 50; 1 lock for office door, \$3 50.	31 50
J. A. Lewis	June 30, 1867	do	To postage from April 1 to June 30	11 60
P. H. Conger	Sept. 30, 1867	P. H. Conger	For expense incurred in travelling to Sioux City and returning in December, 1865, for the purpose of purchasing supplies for the Yankton Indians, by order of Superintendent Edmunds, under date of November 24, 1865, distance 125 miles each way.	25 00
J. K. Graves	Sept. 17, 1866	do	To mileage from Dubuque, Iowa, via Cedar Rapids, Jefferson, and Sioux City, to Yankton agency, 590 miles, at 10 cents, \$59; to services from August 31, 1866, to September 19, 1866, in going to Yankton agency, examining orders issued by Agent Conger, and assisting at cash annuity payments, and return home, in all 20 days, at \$5, \$100; to mileage from Yankton agency, via Sioux City, Jefferson, and Cedar Rapids, to Dubuque, 590 miles, at 10 cents, \$59.	218 00
E. C. Bramlette & Co.	May 17, 1866	do	To amount of medicines for use of Yankton Indians, per invoice attached.	27 21
P. C. Sampson	Dec. 15, 1865	do	To amount of medicine, per attached bill.	210 70
L. H. Litchfield	Dec. 7, 1866	A. J. Faulk	To hire of my buggy and span of horses, with driver, to A. J. Faulk, governor and ex officio superintendent of Indian affairs of Dakota Territory, to visit the Yankton Sioux agency and Brule camp, at Gallian ranch, on the 25th, 26th, 27th, 28th, and 29th days of September, 1866, 5 days, at \$8 per day.	40 00
C. E. Hedges	Dec. 31, 1866	P. H. Conger	For 3 quart bottles writing fluid, \$3 50; for 3 bottles carmine ink, \$1 50.	5 00
Do	Mar. 31, 1867	do	For 1 ream letter paper, \$6; for 1 ream foolscap, \$4.	10 00
Sanborn & Taylor	June 30, 1867	A. J. Faulk	To 2 sacks flour, at \$6 50, \$13.	13 00
C. E. Bramlette & Co.	June 30, 1867	P. H. Conger	To 3 dozen vials, \$1 44; 300 corks, assorted, \$2; to 1 pound powdered cubebs, 75 cents; 20 French filters, 40 cents; 2 ounces oil bergamot and vial, \$1 85; 2 ounces oil cinnamon and vial, \$1 05; 2 ounces oil lavender and vial, \$1 05; 2 ounces lemon and vial, \$1 05; bottle gum, 30 cents; 1 ounce fluid extract buchu, \$1; 1 pound aromatic spirits ammonia and bottle, \$1 60; 2 ounces acetate zinc, 35 cents; 1 pound powdered cinchona, \$3 25; 1 pound balsam tolu, \$1 50; 2 pounds cream tartar, \$1 50; 2 pounds bi-carbonate of soda, 44 cents; brandy, \$5; 1 dozen sweet oil, \$5; 1 pound seneca root, \$1; 1 pound cubebs, \$1 15—\$2 15; 1 ounce sulphate quinine, \$4; bottle benzine, 30 cents—\$4 30; 1 pound fluid extract buchu, \$3; 1 pound vin opil., \$4 80; 2 pounds seneca, \$3 40; 1 pound fluid extract cinchona, \$2 75; 1 pound fluid extract ginger, \$2 50; 1 pound powdered cubebs, \$1; box, 25 cents.	53 88
Charles E. Hedges	June 30, 1867	do	For 500 letter envelopes, at \$8 per 1,000, \$4; 500 official envelopes, at \$12 per 1,000, \$6; 2 bottles mucilage, at 50 cents, \$1; 300 3-cent postage stamps, \$9.	20 00
P. H. Conger	June 30, 1867	do	For expense incurred in purchasing beef cattle in the southern portion of the Territory of Dakota in May, 1867.	41 00
J. L. Kelly	Mar. 31, 1867	A. J. Faulk	For salary as clerk in office and ex officio superintendent of Indian affairs from November 1, 1866, to March 31, instant, both inclusive, at the rate of \$1,000 per annum, being 5 months, \$416 66, less internal revenue tax, \$8 33.	408 33
A. G. Fuller	Mar. 26, 1867	do	To 5 cords wood, at \$5.	25 00
William Miner	Jan. 31, 1867	do	To 200 postage stamps, at \$3.	6 00
George H. Heartt	Oct. 31, 1866	do	For services as clerk in office of governor and ex officio superintendent of Indian affairs from October 1 to —, both inclusive, at the rate of \$1,000 per annum, \$83 33, less 5 per cent. internal revenue tax, \$1 66.	81 67
Bramble & Minor	Oct. 30, 1866	do	For 1 bottle copying ink, \$1; 1 bottle writing fluid, 65 cents; 1 bottle mucilage, 25 cents.	1 90
William N. Collamer	Nov. 30, 1866	do	To 1 wash basin and tin cup, \$1 35; 1 fire shovel, 60 cents; 1 sprinkling pot, \$1 25; 1 dust pan, 60 cents.	3 80
William Miner	Nov. 30, 1866	do	To 300 postage stamps, at \$3.	9 00
C. E. Hedges	Sept. 30, 1866	P. H. Conger	For 1 ream demy record paper, at \$20, \$10; for 1 ream extra heavy legal paper, at \$9 50, \$4 75; for 1 ream cap paper, \$9; 1 ream letter paper, \$7; 1 ruling pen, \$1; 1 gross Gillett's pens, No. 332, \$3 25.	35 00
W. W. Brookings	May 1, 1866	J. R. Hanson	For 1 ream letter paper, \$5; 1 ream legal cap, \$5; 300 envelopes, \$5 40; 1 package blotters, 25 cents; 18 sheets wrapping paper, 44 cents; 6 pencils, \$1 25; 1 inkstand, 50 cents; 1 bottle mucilage, 25 cents; 1 bottle black ink, quart, \$1; 1 bottle carmine, 50 cents.	19 59

* Remitted through the year from accumulated balance, \$7,264 77.

DISBURSEMENTS FOR INDIAN SERVICE.

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Steamer Goldfinch	J. R. Hanson	May 4, 1866	For transporting United States Indian agent J. R. Hanson from Fort Randall, Dakota Territory, to Fort Sully, Dakota Territory, being en route to agency under orders from Governor N. Edmunds.	\$15 00
John McClellan	do	May 31, 1866	For postage stamps furnished United States Indian agent J. R. Hanson for office use	5 00
J. R. Hanson	do	Dec. 31, 1866	For mileage by river from Fort Sully, Dakota Territory, to Fort Rice, Dakota Territory, to make the annuity distribution to the Indians of the agency under the Fort Laramie treaty of 1851, and the return trip to Fort Sully, Dakota Territory, a distance of 300 miles each way, 600 miles, at 10 cents per mile.	60 00
Do	do	Dec. 31, 1866	For mileage by river from Fort Sully, Dakota Territory, to Crow Creek agency, Dakota Territory, a distance of 140 miles, at 10 cents per mile.	14 00
Do	do	Dec. 31, 1866	For mileage by river from Crow Creek agency, Dakota Territory, to Fort Randall, Dakota Territory, a distance of 150 miles, at 10 cents per mile.	15 00
C. Duchamie	do	July 20, 1866	For the use of one-horse team and driver to transport United States agent J. R. Hanson from Fort Randall, Dakota Territory, to Crow Creek agency, a distance of 100 miles.	35 00
E. H. Durfer & Co.	do	Nov. 30, 1866	For furnishing United States Indian agent J. R. Hanson with the following bill of goods, presented by the agent to Indians at a council held with the principal men of the Minnecongou, Blackfeet, and Sans Arcs bands, at Fort Sully, Dakota Territory, this day, to wit: 13 pounds sugar, at 40 cents, \$5 20; 9 pounds coffee, at 60 cents, \$5 40.	10 60
Louis Benovis	do	Dec. 4, 1866	For freightage the annuity goods belonging to the Upper Missouri Sioux, landed at Fort Sully May 18, 1866, from steamer Miner, from the levee to storehouse inside military post, to await the arrival of northwest treaty commission, at their request and that of the Indians, and for freightage them from said storehouse to where negotiations were held and distribution made, June 12, 1866.	22 50
E. H. Durfer & Co.	do	Dec. 18, 1866	For the following amount of provisions furnished United States Indian agent J. R. Hanson for subsistence of an Indian guard of 25 men appointed by the chiefs of the Uncpapa and Upper Yanceton bands of Sioux Indians to guard their annuities, from the 15th instant to the 17th, the time when the distribution was made, to wit: 20 pounds hard bread, at 20 cents, \$4; 9 pounds sugar, at 50 cents, \$4 50; 4½ pounds coffee, at 60 cents, \$2 80.	11 30
Frank La Fromboise	do	Dec. 18, 1866	For services rendered United States Indian agent J. R. Hanson as interpreter on the occasion of the delivery to the Uncpapa and Upper Yanceton bands of Sioux Indians, at Fort Rice, Dakota Territory, the annuity presents for 1866, and at the various councils with the Indians before and after such delivery.	15 00
F. J. Dewitt & Co.	do	Dec. 31, 1866	For furnishing United States Indian agent J. R. Hanson the following articles: 1 quart writing ink, 75 cents; 1 pail, 60 cents; 1 cup, 25 cents; 1 bottle mullage, \$1 25; 1 pass-book, 30 cents; 2 pounds candles, \$1; 1 box matches, 15 cents; 1 broom, 60 cents; 1 ream letter paper, \$3; 2 pounds candles, \$1; 2 quires legal cap paper, at 40 cents, 80 cents; 4 pounds candles, \$2; 6 pounds candles, \$3; 2 boxes matches, 30 cents; 2 padlocks, at 75 cents, \$1 50; 10 pounds candles, \$5; 1 box matches, 15 cents; 1 bunch envelopes, 25 cents.	21 90
Edwin Vinton	do	Dec. 31, 1866	For my services as superintendent of farming for the Upper Missouri Sioux from July 14, 1866, to December 31, 1866, 5 months and 17 days, at the rate of \$800 per annum, less 5 per cent. internal revenue tax, \$4 64.	366 46
George Hosick	do	Dec. 31, 1866	For transportation to United States Indian agent J. R. Hanson from Crow Creek agency to Fort Rice, Dakota Territory, beginning November 28 and ending December 27, 1866, both days inclusive, 30 days, at \$5 per day, \$150, less 5 per cent. internal revenue tax, \$4 30.	145 70
Benjamin Gilberter	do	Feb. 5, 1867	For my services as laborer and interpreter on the Brulé corn-field, near Fort Randall, Dakota Territory, from the 14th day of July to the 14th day of September, 1866, two months, at \$40 per month.	80 00

Edwin Vinton	do	Mar. 31, 1867	For my services as superintendent of farming for the Upper Missouri Sioux Indians, for the months of February and March, 1867, at the rate of \$800 per annum, \$133 33, less revenue tax, \$1 67.	131 66
Patterson & Fitch	do	Apr. 18, 1867	For furnishing United States Indian Agent J. R. Hanson the following bill of stationery: 3 reams legal cap, at \$7 50 per ream, \$22 50; 2½ reams letter, assorted, \$7 86 per ream, \$21 62; 1,674 envelopes, assorted, \$17 20; 1 quire envelope paper, 45 cents; ¼ pound sealing wax, \$1 25; 4 spools red tape, at 75 cents, \$3; 1 dozen lead pencils, assorted, \$1 37; ¼ gross pens, 50 cents; 2 ink stands, \$2 75; ¼ dozen erasers, 37 cents; 1 paper knife, \$1 25; 3 bottles mucilage, 75 cents; drayage and boxes, \$1 75.	76 66
William N. Collamer	do	May 13, 1867	For one large cook stove for the use of the agency.	75 00
Bramble & Miner	do	May 13, 1867	For 1 lamp, \$3 50; for 1 lamp, \$1; for two brush wicks, at 25 cents, 50 cents; for 10 gallons coal oil, \$1 20, \$12; 1 dozen lamp chimneys, \$3 30; 4¾ pounds rope for tying up stock, &c., \$13 91.	34 21
F. J. De Witt & Co.	do	June 25, 1867	For furnishing United States Indian Agent J. R. Hanson with 333 3-cent postage stamps, purchased for office use.	10 00
E. E. Hudson	do	June 25, 1867	For 76 bushels corn delivered at the Crow Creek agency, at \$3 98	302 48
J. R. Hanson	do	June 13, 1867	For the necessary expenses incurred in going to, remaining at, and returning from Fort Sully, Dakota Territory, a distance of 85 miles, occupying time from the 5th to the 13th June, 1867, both days inclusive, as follows, to wit: June 5th, dinner, supper, and lodging, at 75 cents each, \$2 25; 6th, 7th, 8th, 9th, 10th, 11th, and 12th, breakfast, dinner, supper, and lodging, at 75 cents each, 7 days, at \$3 per day, \$21; 13th, breakfast and dinner, at 75 cents, \$1 50.	24 75
J. R. Hanson	do	June 25, 1867	For mileage from Crow Creek agency to Washington, D. C., with delegation of Upper Missouri Sioux Indians, under order from Indian Bureau, as follows: from Crow Creek agency to Yanceton, 175 miles; Yanceton to Washington, 1,528 miles. Return trip via Chicago and St. Louis—from Washington to Chicago, 818 miles; Chicago to St. Louis, 280 miles; St. Louis to St. Joseph, 305 miles; St. Joseph to Yanceton, by river, 615 miles; Yanceton to Crow Creek, 175 miles. Total distance 3,896 miles, at 10 cents. To use of house, wood, and stove, \$3; 18 meals, at 40 cents, \$7 20; to boarding 8 men, commencing March 29, and ending April 11, 1867, 2 weeks, at \$4 each, per week, \$64.	389 60
Daniel Wilkin	C. H. Mix	Apr. 13, 1867	To 6 tons hay, at \$6	74 20
G. W. Frink	do	Apr. 13, 1867	For services as messenger to Indians at Fort Wadsworth, commencing March 31, and ending April 13, 1867, both days inclusive, 14 days, at \$2 per day.	36 00
Eorenzo Lawrence	do	Apr. 13, 1867	For services as messenger to Indians at Fort Leavenworth, commencing March 31, and ending April 13, 1867, both days inclusive, 14 days, at \$2 per day.	28 00
Cha-taw-day-kaw	do	Apr. 14, 1867	For services crossing C. H. Mix, special agent, twice across the Minnesota river, April 20 and 23, 1867, \$3; to 1 canoe, \$5.	28 00
Joseph Dakota	do	Apr. 24, 1867	To 15 tons hay, at \$6 per ton	8 00
Henry Gippo	do	Apr. 30, 18—	To use of wagon, commencing April 15, and ending April 19, 1867, both days inclusive, 5 days, at 50 cents per day, \$2 50; to 6 tons hay, at \$7 per ton, \$42.	90 00
C. J. C. Edwards	do	May 1, 1867	To services as guide and interpreter for C. H. Mix, special agent to the surrendered Sioux of Fort Wadsworth and Lake Traverse, commencing April 15, and ending May 1, 1867, both days inclusive, self and horse, 17 days, at \$3 per day.	44 50
Lorenzo Lawrence	do	May 1, 1867	To 100 pounds pork, at 17 cents, \$17; 20 pounds coffee, at 35 cents, \$7; 20 pounds sugar, at 16 cents, \$3 20; 2 boxes matches, at 10 cents, 20 cents; 2 pounds salaratus, at 20 cents, 40 cents; 1 pound cream tartar, 60 cents.	51 00
H. Simmons	do	May 7, 1867	For services as teamster to supply train for surrendered Sioux, commencing March 4, and ending April 6, 1867, both days inclusive, \$37 40; board and expenses to Henderson, as agreed, allowing 9 days to get home, and expenses, called \$15.	28 40
Henry Reese	do	May 8, 1867	For services as teamster to supply train for surrendered Sioux, commencing March 14, and ending April 6, 1867, both days inclusive, 24 days, at \$1 10 per day, \$26 40; board and expenses to St. Peters, as agreed, allowing 9 days to get home, and expenses, called \$15.	52 40
William House	do	May 8, 1867	To services as teamster to supply train for surrendered Sioux, commencing March 4, and ending April 6, 1867, both days inclusive, 34 days, at \$1 10 per day, \$37 40; board and expenses to Henderson, as agreed, allowing 9 days to get home, and expenses, called \$15.	41 40
Richard Crosby	do	May 8, 1867	To services as teamster to supply train for surrendered Sioux, commencing March 4, and ending April 6, 1867, both days inclusive, 34 days, at \$1 10 per day, \$37 40; board and expenses to Henderson, as agreed, allowing 9 days to get home, and expenses, called \$15.	52 40

DISBURSEMENTS FOR INDIAN SERVICE.

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Edward Charles	C. H. Mix	May 8, 1867	For services as teamster to supply train for surrendered Sioux, commencing March 4, and ending April 6, 1867, both days inclusive, 34 days, at \$1 10 per day, \$37 40; board and expenses to Henderson, as agreed, allowing 9 days to get home, and expenses, called \$15.	\$52 40
William Evans	do	May 8, 1867	For services as teamster to supply train for surrendered Sioux, commencing March 4, and ending April 6, 1867, both days inclusive, 34 days, at \$1 10 per day, \$37 40; board and expenses to Henderson, as agreed, allowing 9 days to get home, and expenses, called \$15.	52 40
William Kratka	do	May 8, 1867	To services as teamster to the supply train for surrendered Sioux, commencing March 4, and ending April 6, 1867, both days inclusive, 34 days, at \$1 10 per day, \$37 40; board and expenses to Henderson, as agreed, allowing 9 days to get home, and expenses, called \$15.	52 40
James Sanders	do	May 8, 1867	For services as teamster to supply train for surrendered Sioux, commencing March 4, and ending April 6, 1867, both days inclusive, 34 days, at \$1 10 per day, \$37 40; board and expenses to Henderson, as agreed, allowing 9 days to get home, and expenses, called \$15.	52 40
Samuel H. Hetherington	do	May 8, 1867	For services as teamster to supply train for surrendered Sioux, commencing March 14, and ending April 6, 1867, both days inclusive, 24 days, at \$1 10 per day, \$26 40; to board and expenses to St. Peter's, allowing 9 days to get home, and expenses, called \$15.	41 40
William Goodrich	do	May 8, 1867	For services as teamster to supply train for surrendered Sioux, commencing March 4, and ending April 6, 1867, both days inclusive, 34 days, at \$1 10 per day, \$37 40; board and expenses to Henderson, as agreed, allowing 9 days to get home, and expenses, called \$15.	52 40
W. H. Hetherington	do	May 8, 1867	For services as teamster to supply train for surrendered Sioux, commencing March 14, and ending April 6, 1867, both days inclusive, 24 days, at \$1 10 per day, \$26 40; board and expenses to St. Peter's, as agreed, allowing 9 days to get home, and expenses, called \$15.	41 40
R. B. Stout	do	May 8, 1867	For services as teamster to supply train for surrendered Sioux, commencing March 14, and ending April 6, 1867, both days inclusive, 24 days, at \$1 10 per day, \$26 40; to board and expenses to St. Peter's, as agreed, allowing 9 days to get home, and expenses, called \$15.	41 40
John Giffin	do	May 8, 1867	To services as teamster to supply train for surrendered Sioux, commencing March 14, and ending April 6, 1867, both days inclusive, 24 days, at \$1 10 per day, \$26 40; board and expenses to St. Peter's, as agreed, allowing 9 days to get home, and expenses, called \$15.	41 40
J. Bailey	do	June 20, 1867	To services as teamster to supply train for surrendered Sioux, commencing March 20, and ending June 20, 1867, both days inclusive, 93 days, at \$1 10 per day, \$102 30.	102 30
A. C. Brown	do	June 20, 1867	To services as teamster to supply train for surrendered Sioux, commencing March 4, and ending June 20, 1867, both days inclusive, 109 days, at \$1 10 per day.	119 90
A. C. Brown	do	June 22, 1867	To amount paid Solomon Roberts for salt and nails, \$2 75; to amount paid J. B. McMillan, for lodgings, 2 nights, at 25 cents each, \$1; and for 6 meals for 2 men, at 50 cents, \$6; and hay for 4 yoke of oxen, \$2 90; to amount paid J. Bailey, expenses after lost ox, \$2; to amount paid Firus Brazil, for ferrriage, 90 cents; for amount paid Louis La Croix, for hay, \$2; for amount paid Russell Butler, \$2.	19 50
Ezra Tickner	do	June 27, 1867	To services as teamster to supply train for surrendered Sioux, commencing March 4, and ending May 8, 1867, both days inclusive, 66 days, at \$1 10 per day.	72 60
Burton Haney	do	June 27, 1867	To services as teamster to supply train for surrendered Sioux, commencing March 4, and ending May 8, 1867, both days inclusive, 66 days, at \$1 10 per day.	72 60
P. P. Haly	do	June 27, 1867	To services as teamster to supply train for surrendered Sioux, commencing March 4, and ending May 8, 1867, both days inclusive, 66 days, at \$1 10 per day.	72 60
C. H. Mix	do	June 29, 1867	For amount paid J. H. Searles, as per bill, \$26 20; for amount paid Henry Gross for keeping 1 ox 50 days, commencing March 18, and ending May 6, at 25 cents each day, and \$2 for finding ox, \$14 50; to amount paid S. M. Baker for storing 16 barrels of flour from March 19 to May 7, 1867, \$4; to amount	76 20

George W. Kingsbury	A. J. Faulk	Feb. 1, 1867	paid to E. L. Martindale, \$10; to amount paid Joseph Renville, \$20; to amount paid G. W. Frink, \$1 50.	10 00
J. R. Hanson	do	Feb. 3, 1867	For printing 250 vouchers, and furnishing paper for same	102 25
			To cash paid for the delegation of Upper Missouri Sioux Indians and self, while en route from their agency to Washington, as far as Yanceton, Dakota Territory, at Crow Creek agency, 25 pounds hard bread, \$6 25; at Byon Hills, supper, lodging, breakfast, for 13 persons, at \$1 50 each, \$19 50; at Hamilton station, dinner for party, at 50 cents, \$6 50; at La Cont's station, supper, lodging, and breakfast, for party, \$19 50; at Yanceton agency, dinner for party, \$6 50; at Chouteau creek, supper, lodging, and breakfast, \$19 50; for 12 plugs of tobacco, at 50 cents, for Indians, \$6; 24 papers vermilion paint, for Indians, 50 cents, \$12; at Bonhomme, dinner for party, at 50 cents, \$6 50.	
P. H. Conger	do	Feb. 5, 1867	At Bonhomme, Dakota Territory, to furnishing the delegation of Yanceton Sioux Indians, and agent, 18 in number, with supper, lodging, and breakfast, at \$1 50 each, being en route to Washington, \$27; at Washington, to 7 yards scarlet and blue cloth, for breech clouts for the Yanceton Sioux Indians, at \$3 per yard, \$21; at Washington, to tickets to national theatre and assistants, 52 tickets, at 75 cents, \$39.	87 00
B. F. Estas	do	Feb. 6, 1867	For transporting 17 Yanceton Indians from Yanceton agency to the town of Yanceton, agents and interpreters included, at \$4 each.	68 00
L. W. Litchfield	do	Feb. 6, 1867	To four days' hire of self, with buggy, on special trip to the Santee and Yanceton reserves, in connection with visit of Indian delegation to Washington, at the rate of \$5 per day.	20 00
W. A. Burleigh	do	Feb. 6, 1867	To goods furnished Governor A. J. Faulk, for Santee Sioux delegation of Indians, as follows, viz: 16 overcoats, at \$25, \$400; 16 undershirts, at \$3 50, \$56; 16 pairs of wool socks, at 50 cents each, \$8; 16 pairs of pants, at \$10, \$160; 16 pairs of boots, at \$5, \$80; 16 vests, at \$6, \$96; 10 soft felt hats, at \$5, \$50; 15 cotton handkerchiefs, at 50 cents, \$7 50; 5 pairs mitts, at 75 cents, \$3 75; 2 pairs suspenders, at 85 cents, \$1 70.	862 95
W. A. Burleigh	do	Feb. 6, 1867	To goods furnished Governor A. J. Faulk, for Yanceton delegation of Indians, as follows, viz: 8 overcoats, at \$22, \$176; 8 overcoats at \$25, \$200; 16 pairs of pants, at \$10, \$160; 16 shirts, at \$3 50, \$56; 16 pairs socks, at 50 cents, \$8; 16 vests, at \$6, \$96; 11 pairs men's boots, at \$5, \$55; 4 pairs of heavy brogans, at \$3 50, \$14; 1 pair overshoes, \$3; 16 cotton handkerchiefs, at 50 cents, \$8; 16 soft felt hats, at \$5, \$80; 16 pairs heavy lined gloves, \$3, \$48.	904 00
George Hasick	do	Feb. 7, 1867	For transporting the delegation of Upper Missouri Sioux Indians from Crow Creek agency to Yanceton, Dakota Territory, according to verbal contract, 18 days, at \$25.	300 00
Ash & Reynolds	do	Feb. 7, 1867	To boarding Major J. M. Stone and Santee Indians, 17 in all, 3 days, at \$2 50 per day, \$127 50; to boarding Major P. H. Conger, and delegation of Yanceton Sioux Indians, 17 in all, 2 days, at \$2 50 per day, \$85; to boarding Major J. R. Hanson and delegation of Upper Missouri Sioux Indians, 13 in all, supper, lodging, and breakfast, \$26.	238 50
W. A. Burleigh	do	Feb. 7, 1867	To goods furnished Governor A. J. Faulk, for Upper Missouri Sioux delegation of Indians, as follows, viz: 12 overcoats, at \$25, \$300; 12 pairs pants, at \$10, \$120; 12 vests, at \$6, \$72; 12 shirts, at \$3 50, \$42; 12 handkerchiefs, at 50 cents, \$6; 12 hats, at \$5, \$60; 11 pairs gloves, at 75 cents, \$8 25; 12 pairs socks, at 50 cents, \$6; 12 pairs boots, at \$5, \$60; 1 pair suspenders, 85 cents; 3 pounds tobacco, at 75 cents, \$2 25.	677 35
W. H. Livingston & Co.	do	Feb. 9, 1867	To the following merchandise: To Governor A. J. Faulk, for use of Delavio, one of Yanceton delegation, 1 overcoat, \$13; 1 hat, \$2 50; 1 muffler, \$1 25.	16 75
E. B. Wixson	do	Feb. 9, 1867	To dinner to Governor Faulk, Indian agents, 6 in all, at Elk Point, Dakota Territory, party in charge of three delegations of Sioux Indians, \$6.	6 00
Nelson Miner	do	Feb. 9, 1867	To boarding Governor A. J. Faulk and his party of Santee, Yanceton, and Upper Missouri Sioux Indians and their agents and interpreters, supper, lodging, and breakfast, at Vermillion, Dakota Territory.	75 00
Mathieson & Sick	do	Feb. 10, 1867	To supper, lodging, and breakfast for Governor Faulk and delegations of Santee, Yanceton, and Upper Missouri Sioux Indians, \$120. For 1 barrel crackers and 3 boiled hams, (for dinner,) \$25.	145 00
Mendeel Metcalf	do	Feb. 11, 1867	To supper, lodging, and breakfast for Santee, Yanceton, and Upper Missouri Sioux delegation of Indians in charge of Governor Faulk, at \$1 50 each (including 1 beef, cold.)	79 50
William Borden	do	Feb. 12, 1867	Transporting Santee and Yanceton Indian delegations, for Governor Faulk, their agents and interpreters, with seven teams, from Yanceton, Dakota Territory, to Dennison, Iowa, at \$50 per team, \$350. To procuring said teams and services rendered in superintending said transportation, \$30.	380 00

DISBURSEMENTS FOR INDIAN SERVICE.

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
A. G. Fuller	A. J. Faulk	Feb. 12, 1867	To transporting Upper Missouri Sioux Indians, their agent and interpreter and assistants, from Yanceton to Dennison, Iowa, per contract with Governor Faulk.	\$150 00
Chicago & Northwestern Railroad.	do	Feb. 12, 1867	To transporting three delegations of Indians in charge of Governor Faulk, from Dennison, Iowa, to Chicago, 53 in all, at \$18 20 each.	964 60
H. H. Jackson	do	Feb. 12, 1867	To supper for Santee, Yanceton, and Upper Missouri Sioux Indian delegations in Chicago, of Governor Faulk, at the Crawford House, Dennison, Iowa.	39 75
J. A. Wooster	do	Feb. 12, 1867	To supper, lodging, and breakfast for three delegations of Sioux Indians and party attached, in charge of Governor Faulk, at Mapleton, Iowa, (including 1 beef furnished,) and charges of Wilsey.	95 00
David Wormby	do	Feb. 14, 1867	To furnishing five meals and lodging to three Sioux delegations of Indians and party attached, in charge of Governor A. J. Faulk, at Cedar Rapids, Iowa, 53 in all.	172 25
Pittsburg, Fort Wayne, and Chicago railroad.	do	Feb. 15, 1867	To transporting three delegations of Sioux Indians in charge of Governor Faulk, from Chicago to Washington, 52 in all, at \$23 45 each.	1,219 40
Hewitt & Russell	do	Feb. 15, 1867	To furnishing supper for three delegations of Sioux Indians and party attached, in charge of Governor A. J. Faulk, at Crestline, Ohio, 53 in all, at 75 cents each.	39 75
Ed. Bean	do	Feb. 15, 1867	To dinner for three delegations of Sioux Indians and party attached, in charge of Governor A. J. Faulk, 53 in all, at 75 cents each.	39 75
D. R. Miller & Co	do	Feb. 16, 1867	To breakfast for three delegations of Sioux Indians and party attached, in charge of Governor A. J. Faulk, at Altoona, Pennsylvania, 53 in all, at 75 cents each.	39 75
Wm. H. Emminger & Co.	do	Feb. 16, 1867	To supper for three delegations of Sioux Indians and party attached, in charge of Governor A. J. Faulk, at Harrisburg, Pennsylvania, at 75 cents each, 53 in all, \$39 75; for rooms and fire for same, \$15, for lunch to be used on the cars for same, \$8 50.	63 25
Joseph Gerhardt	do	Mar. 6, 1867	For board and rooms for clerk and assistants accompanying A. J. Faulk, governor and superintendent of Indian affairs for Dakota Territory while in Washington with delegations of Yanceton, Santee, and Upper Missouri Sioux Indians, from February 24 to March 6, ten days, at \$2 50 per day, 16 in all.	150 00
H. H. Dudley & Co	do	Mar. 14, 1867	To board Governor A. J. Faulk three weeks and four days, \$100. Conger, Propper, Ash, Hinman, Hanson, and Stone, (week, dinner and fires, \$138.) Washing, extra dinner, and fires, \$22 25. Governor and party in charge of three delegations of Sioux Indians.	260 25
Forepaugh's Circus	do	April 1, 1867	For forty-seven tickets to Forepaugh's Menagerie and Circus, for Yanceton, Santees, and Upper Missouri Sioux Indians and their interpreters, at 50 cents each.	23 50
A. Yeno Shindler & Co	do	April 1, 1867	To three sets of photographs of Yanceton, Santee, and Upper Missouri Indians, in charge of Governor Faulk, for use of said Indians.	100 00
H. B. Denman	do	April 9, 1867	\$400 from the appropriation, "negotiating treaty with Sioux of the Upper Missouri river," in accordance with instructions from the honorable Commissioner of Indian Affairs of even date herewith.	400 00
D. R. Miller & Co	do	April 10, 1867	To supper for two delegations of Sioux Indians and party attached, in charge of Governor Faulk, at Altoona, Pennsylvania, 34 in all, at 75 cents each.	25 50
National Hotel	do	April 10, 1867	To boarding Messrs. Hanson, Stone, Conger, Hinman, Propper, and Ash, agents of the Santee, Yanceton, and Upper Missouri Sioux Indians, and their assistants, while in Washington, from March 6 to April 10 inclusive, at \$20 per week.	537 42
Northern Central R.R. Co.	do	April 10, 1867	To conveying two delegations of Sioux Indians and party attached, in charge of Governor Faulk, from Baltimore to Chicago, by railroad, 34 in all, at \$22 45 each, \$763 30. Abatement as per agreement, \$151 30.	612 00
Edward Nafey	C. H. Mix	July 2, 1867	To services as cook and teamster to supply train for surrendered Sioux, commencing March 4 and ending June 30, 1867, (both days inclusive,) 119 days, at \$1 10 per day.	130 90

H. Pochler & Co.....	do	July 15, 1867	To 100 pounds pork, at 16 cents, \$16; 1 pound green tea, \$2 50; 1 pound Japan tea, \$1 65; 10 pounds coffee, \$3 30; burning same, 50 cents, \$3 80; 20 pounds sugar, at 17 cents, \$3 50; 20 sacks bread, at 60 cents, \$12.	39 45
Richard Padden.....	do	July 16, 1867	To four days' services; to services as teamster to supply train for surrendered Sioux, commencing March 4 and ending March 7, 1867, (both days inclusive,) 4 days, at \$1 per day.	4 00
Samuel J. Brown.....	do	July 27, 1867	To 60 bushels oats for feed, at \$1 25, \$75; to 4 meals for special agent and interpreter, at 50 cents, \$2; to 2 meals for special agent and interpreter, at 50 cents, \$1; 1 meal for special agent and interpreter, 50 cents; 6 meals for special agent and interpreter, at 50 cents, \$3; 2 meals for special agent and interpreter, at 50 cents, \$1; 2 pounds pork, at 20 cents; 1 pound sugar, at 36 cents, 75 cents; board of 3 men 1 day, 9 meals, at 50 cents, \$4 50; board for 1 man commencing May 31 and ending June 17, 18 days, at \$1 25, \$22 50; 6 meals to men, at 50 cents, \$3; board of 1 man commencing June 30 and ending July 19, 20 days, at \$1 25, \$25; 50 bushels potatoes delivered at West Mouten Mine, at \$2, \$100; 20 bushels seed corn delivered at Chippewa river, at \$3, \$60; to use of 6 wagons commencing May 20 and ending May 31, 12 days, at 50 cents, \$36; to use of 3 wagons commencing May 21 and ending July 1, 42 days, at 50 cents, \$63.	397 25
D. G. Wilkins.....	do	July 30, 1867	To board of 1 man, commencing April 12 and ending May 21, 1867, 47 days, at \$5 per week, \$33 57; board of 3 men commencing April 12 and ending May 2, 1867, 21 days or 3 weeks, at \$5 per week, \$45; board of 1 man commencing April 12 and ending May 16, 1867, 35 days, or 5 weeks, at \$5 per week, \$25; board of 2 men commencing April 12 and ending May 16, 1867, 35 days, absent 20 days, 44 weeks, at \$5, \$21 42; board of 1 man commencing April 12 and ending May 21, 1867, 47 days, absent 32 days, 2 1-7 weeks, at \$5, \$10 71; to use of 2 wagons commencing May 4 and ending May 28, 1867, each 25 days, at 50 cents each, \$25; to storage of goods, \$10.	170 70
Gilbert B. Nafey.....	do	Aug. 3, 1867	To services as teamster and train master to supply train for surrendered Sioux, commencing March 4 and ending July 21, 1867, (both days inclusive,) 146 days, at \$1 10 per day.	160 60
Ben. Thompson	do	Aug. 8, 1867	Received at St. Paul, Minnesota, August 8, 1867, of C. H. Mix, United States special agent for the surrendered Sarnton, Hapaton Sioux Indians, the sum of \$272 99, for which amount I am accountable to the United States treasury under the head of "incidental expenses of the Indian service in Dakota."	212 99
C. H. Mix.....	do	Aug. 5, 1867	To amount paid J. R. Tompson for fare from Red Wood to Fort Ridgely, (could not obtain vouchers,) \$7; to amount paid M. P. Clark, as per receipt, \$8 75; to use of horse and sleigh to convey self as special agent from Henderson to Fort Wadsworth and return to Chippewas, commencing March 8 and ending April 27, 1867, 51 days, at \$2 per day, \$102.	117 75
A. M. Williams.....	Com'r Indian affairs.....	May 6, 1867	For medical services rendered Indian delegations visiting Washington city to make treaties in January, February, March, and April, 1867.	591 00
Bogy & Fry.....	do	Mar. 5, 1867	For cash paid bill A. Dorsheimer, as per enclosed receipts for three sets of harness for four mules, &c., \$182; for cash paid bill Dougherty & Bro., as per enclosed receipts for 3 ambulances complete, \$1,365, \$1,547; commission for purchasing, \$1,547, at 2½ per cent., \$38 67.	1,585 67
M. W. Kalbfus.....	J. R. Goodwin.....	May 14, 1867	To clerical services in copying manuscript of appraisal of Sioux lands in Minnesota and Dakota, 143,257 words at the rate of 10 cents per 100 words, \$143 25; less tax on \$61 65, \$3 05.	140 20
Robert Harkins.....	E. M. Mix.....	Mar. 12, 1867	For splitting wood and carrying coal into the yard for Dakota Sioux, now in Washington	1 50
Wm. H. Upperman & Co.	J. R. Goodwin.....	Mar. 13, 1867	To 3 bushels potatoes, \$3 75; 1 pound tea, \$1 50, \$5 25; ½ pound imperial tea, \$1; 1 gross matches, \$2 75—\$3 75; 20 pounds navy tobacco, at 80 cents, \$16; 1 peck onions, 80 cents; 16½ pounds pork, at 18 cents, \$2 97—\$3 77; 12 heads cabbage, 96 cents; ½ bushel hominy, \$1 80—\$2 76; 5 pounds starch, 60 cents; ½ bushel apples, \$1 60—\$2 20; 10 pounds rice, at 14 cents, \$1 40; 3 gallons oil, at 65 cents, \$1 95—\$3 35.	37 08
Louis Bailey.....	do	Mar. 13, 1867	February 9 to March 8, (both days inclusive,) to 28 gallons milk, at 40 cents	11 20
Franklin & Co.....	do	Feb. 11, 1867	To one large field glass for the use of commissioners appointed to investigate the late massacre at Fort Phil Kearney.	100 00
E. P. Howland	do	Feb. 9, 1867	To 4 Winchester rifles, at \$40, \$160; to 2,500 cartridges, at \$20 per thousand, \$50; to 4 gun cases, at \$6 50, \$26; to telegraphing to Bridgeport, Connecticut, for cartridges by order of Mr. Kinney, so that they will reach Omaha in time, \$3 58; to boxes for guns, \$2 50.	242 08
A. Adamson.....	do	Jan. 26, 1867	9 pairs light gray blankets, at \$6 50, \$58 50; 6 towels, \$3 50; (\$1 75)	60 25

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
John Q. Willson	John R. Goodwin	Jan. 25, 1867	13 hair-top mattresses, at \$6 50, \$84 50; 25 hair pillows, \$50; 12 comforts, at \$4 50, \$54; 3 pair blankets, at \$7 50, \$22 50.	\$211 00
C. A. Himes	do	April 1, 1867	To services as watchman at the barracks of the delegation of Sioux Indians of Dakota, corner 19th and E streets, from March 24 to March 31, 1867, inclusive, 8 days, at the rate of \$1 75.	14 00
James McKenna	do	April 1, 1867	For services as messenger at the barracks for Sioux Indians, from February 24 to February 28, 5 days, at \$25 per month, \$4 45; for similar services during the month of March at same rate, \$25.	29 45
John Sodon	do	April 1, 1867	For services as watchman at the barracks occupied by the delegation of Chippewa Indians (7th street of boundary) for the month ending March 31, 1867, at the rate of \$50 per month.	50 00
George Williams	do	April 2, 1867	To services as cook for the delegation of Sioux Indians of Dakota for the month ending March 30, 1867, at the rate of \$30 per month.	30 00
William H. McCoy	do	April 2, 1867	For services as watchman at the barracks occupied by delegation of Sioux Indians of Dakota, corner of 19th and E streets, from March 24 to March 31, 1867, inclusive, 8 days, at \$1 75 per day.	14 00
John H. Smoot	do	Jan. 30, 1867	For travelling expenses as clerk and special agent from Washington city, D. C., to St. Paul, Minnesota, in connection with bringing to Washington city a delegation of Sioux Indians as per post office statement herewith, 2,566 miles, at 10 cents per mile, \$256 60, less 5 per cent. tax, \$12 35.	243 77
Alexander Johnston	John R. Goodwin	July 16, 1866	For expenses incurred in visiting the Dacotah Indian superintendency to investigate and report upon the conduct of Indian affairs there, under order of the Commissioner of Indian Affairs, dated June 9, 1866, as follows: Commutation of mileage from Washington, D. C., to Yanceton, D. T., 1,414 miles, at 10 cents per mile, \$141 44; hotel bill at Boone, Iowa, for two days, at \$2 per day, June 13 and 14, 1866, while waiting for stage to Sioux City, \$4; hotel bill at Sioux City, one day, while waiting for stage to Yanceton, \$2; hotel bill at Yanceton, D. T., from the evening of June 18 to the morning of June 21, 1866, as per voucher No. 1 herewith, \$5; dinner at Bon Homme for self and C. F. Rosstember, notary public, necessarily employed to take testimony in regard to Indian affairs in Dakota, \$1; supper, breakfast, and lodgings for same, and keeping team at Cooper, \$3 50; amount paid F. Bonson, at Yanceton agency, for six meals for self and C. F. Rosstember, and for keeping team for two days, as per sub-voucher No. 2, \$10 50; amount paid for ferriage across the Missouri river, at Fort Randall, \$2 50; paid for dinner for two, \$1 50; paid for breakfast and feed at Phillbrick's, on Emanuel creek, D. T., \$1 50; paid W. W. Brookings for use of team, eight days, from June 20 to June 27 inclusive, at \$5 per day, see sub-voucher No. 3, \$40; paid ferriage at James river, \$1; paid for lodging and breakfast for self and notary, and horse feed, at Eight-mile house, \$1 75; paid ferriage at Vermillion river, 50 cents; paid for dinner and horse feed at Vermillion, \$1 50; paid stage fare from Vermillion to Sioux City, \$2; paid for team to Elk Point and back to Sioux City, sub-voucher No. 4, \$10; paid for lodging, breakfast, and horse feed, at Fourteen-mile house, \$1 25; C. F. Rosstember, for services as notary, and for use of team and expenses, as per sub-voucher No. 5, \$68 35; hotel bill at Sioux City, two days, at \$2 50 per day, \$5; commutation of travelling expenses from Sioux City, Iowa, to Omaha, Nebraska, to Washington, D. C., 1,324 miles, at 10 cents per mile, \$132 40—\$454 89. Deduct internal revenue on commutation, \$283 54, \$14 18.	440 71
P. H. Allabock	C. T. Campbell	April 24, 1867	For board and rent of room for C. T. Campbell, United States special agent, from February 1, 1867, to April 24, 1867, both days inclusive, making 83 days, at \$3 per day, St. Charles hotel, Washington, D. C.	249 00
Ash & Reynolds	do	June 17, 1867	For board and rent of room furnished to C. T. Campbell, United States special agent, from May 16 to May 24, both days inclusive, eight days, at \$2 per diem, \$16; for subsistence for C. T. Campbell from June 13 to June 17, four days, both days inclusive, at \$2 per diem, \$8; for transportation paid stage company from ——— and to Yanceton agency, \$12.	36 00
C. T. Campbell	do	June 1, 1867	For supper and breakfast at Manuel creek, \$3; for dinner at Yanceton agency, \$1 25; for supper and	2 25

E. H. Durfee & Co	June 8, 1867	do	breakfast at Deching's, \$2 75; for supper, breakfast, and dinner at Platte creek, \$4 50; for supper, breakfast, and dinner at Peas creek, \$3; for three days board at Crow Creek agency, \$10 50; for supper and breakfast at Chalk creek, \$2 75.	18 00
C. T. Campbell	June 13, 1867	do	For board and room at Old Fort Sully for C. T. Campbell, United States special agent, from June 1 to June 8, 1867, eight days, both days inclusive.	11 70
Charles Prenacan	June 8, 1867	do	For board (bacon, bread, butter, dried buffalo meat, and antelope, fresh, purchased from sundry persons at Old Fort Sully and on the way to Fort Randall, D. T.,) from the 9th of June until the 13th of June, 1867.	50 00
Peter H. Allabock	June 30, 1867	do	For services from the 1st of June, 1866, to the 1st of June, 1867, in taking care of and guarding Indian annuities left in his charge in warehouse at Old Fort Sully.	21 00
C. T. Campbell	June 30, 1867	do	For board and room rent for C. T. Campbell, United States special agent, from the 24th of June to the 30th of June, 1867, both days inclusive, seven days, at \$3 per diem, at St. Charles hotel, Washington, D. C.	696 37
Do	May 15, 1867	do	For salary as special Indian agent from February 1 to April 30, 1867, both days inclusive, making 89 days, at the rate of \$5 per day, \$445; for salary from May 1 to June 30, 1867, both days inclusive, at \$1,500 per annum, \$251 37.	306 00
Henry Gager	Jan. 14, 1867	Benjamin Thompson	For mileage from Washington, D. C., to Yancton, D. T., 1,530 miles, \$153; for mileage from Yancton, D. T., to Washington, D. C., on my return, 1,530 miles, at ten cents per mile, \$153.	87 50
William Lee	Jan. 21, 1867	do	For supplies for outfit, \$10 75; expenses, baggage and hotel bill at Central House, \$3 50; furnishing and preparing provisions at Sauk Centre, \$5 50; hotel bill at Sauk Centre, \$3 25; meals and stabling at Lake Ameha, \$1 25; hotel bill and stabling at Pon de Trace, \$3 75; hotel bill and stabling at Pon de Trace, \$3 25; hotel bill and stabling at White Bear lake, \$4 50, on return; hotel bill and stabling at Sauk Centre on return, \$2; extra for meals and baggage at Sauk Centre, \$1 75; hotel and omnibus bill at St. Cloud, \$2 75; hire of team and driver seven days, at \$6 per day, \$42.	226 00
J. C. Burbank	Jan. 9, 1867	do	For 10 pairs 3-point colored blankets, at \$14, \$140; 1 coat, \$25; 4 pairs drawers, at \$2 50, \$10; 4 heavy blanket shirts, at \$3, \$12; 6 shirts, at \$2 50, \$15; 20 pairs heavy socks, at 40 cents, \$8; 20 pairs heavy socks, at 40 cents, \$8; 2 dozen pair pocket handkerchiefs, at \$4, \$8.	17 50
J. C. George, agent	Jan. 21, 1867	do	To 1 passage from St. Paul, Minn., to Sauk Centre, Minn., and return to St. Paul	1,022 35
T. B. Campbell	Jan. 21, 1867	do	For 23 tickets from St. Paul to Baltimore	621 90
S. C. Whitchee	Jan. 21, 1867	do	For 1 pair ribbed drawers, \$2; 1 cassimere shirt, \$3 50; 1 pair beaver pants, \$18; 1 beaver vest, \$10; 1 beaver overcoat, \$35; 1 pair socks, 85 cents; 1 pair socks, 85 cents; 1 cassimere shirt, \$3 50; 1 hat, \$2; 1 black cloth coat, \$20; 1 pair drawers, \$2; 1 beaver vest, \$10; 1 pair beaver pants, \$18; 19 pairs pants, at \$6 25, \$118 75; 19 coats, at \$10, \$190; 1 beaver coat, \$35; 19 hats, at \$2, \$38; 1 box collars, 40 cents; 1 tie, \$1; 21 pairs suspenders, \$21; 19 shirts, at \$1 80, \$34 20; 21 pairs gloves, at 85 cents, \$17 85; 1 suit, \$40.	13 00
Pratt & Hughson	Jan. 22, 1867	do	To Kity & Cutter, \$3; to Kity & Cutter, \$2; to Kity & Cutter, \$3; to Kity & Cutter, \$3; to Black & Cutter, \$2.	101 50
S. B. Child	Jan. 21, 1867	do	For 10 pairs of Indian moccasins, at \$1 75, \$17 50; 21 pairs men's balmoral shoes, at \$4, \$84	88 25
Cook & Webb	Jan. 22, 1867	do	For board of Indians	40 50
E. C. Belatte	Jan. 22, 1867	do	To omnibus fare from Valley depot, \$13 50; to omnibus excursion, \$13 50; to omnibus fare from Central depot, \$13 50.	35 00
A. H. Buck	Jan. 23, 1867	do	For boarding fourteen days, at \$2 50 per day	15 00
H. L. Bebee, trans. ag't	Jan. 25, 1867	do	To hotel bill for 24 men	34 50
J. R. Brown	Jan. 28, 1867	do	For 23 tickets for the Sisseton and Wahpeton delegation, at \$1 50, from Baltimore to Washington	155 50
Charles H. Mix	Jan. 29, 1867	do	For mileage for travel as special agent of the Indian Bureau, to assemble and conduct to St. Paul a delegation of Sisseton and Wahpeton bands of Santee Sioux, from Lake Traverse, Minn., to St. Paul, Minn., 272 miles, at 10 cents per mile, \$27 20; mileage for travel with said delegation from St. Paul, Minn., to Washington city, D. C., by order of the Commissioner of Indian Affairs, 1,283 miles, at 10 cents per mile, \$128 30.	121 89
			For travelling expenses as assistant special agent from St. Paul, Minn., to Washington city, D. C., in connection with bringing to Washington city a delegation of Sioux Indians, 1,283 miles, at 10 cents per mile, \$128 30, less five per cent. tax, \$6 41.	

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment	Objects of expenditure.	Amount paid.
Charles H. Mix.....	Benjamin Thompson...	Feb. 11, 1867	For services as special agent in bringing to Washington city, D. C., representations from certain bands of Sioux Indians, commencing December 29, 1866, and ending February 11, 1867, 45 days, at \$5 per day, \$225; to board while at Washington, commencing January 5, and ending February 11, 1867, 18 days, at \$3 per day, \$54, less tax on \$141 25, \$7 06.	\$271 94
J. E. Kingsley & Co.....	do	Feb. 4, 1867	For board three days, and bath.....	16 50
Abner S. Brady.....	do	Feb. 23, 1867	For tickets to gymnastic exhibition	17 75
Aurupus M. A. Brown.....	do	Feb. 26, 1867	For services as Sioux interpreter for delegation of Sisseton and Wahpeton bands of Sioux for 31 days, commencing January 1, and ending January 31, 1867, 31 days, at \$3 per day, \$93, less tax, \$2 06.	90 94
Charles Crawford.....	do	Feb. 26, 1867	For services as assistant interpreter to the delegation of Sisseton and Wahpeton bands of Sioux, commencing January 1, and ending January 31, 1867, 31 days, at \$3 per day, \$93, less \$2 06 internal revenue tax.	90 94
Nailor & Brother	do	Mar. 7, 1867	For use of two horses for the purpose of searching for the body of an Indian, said to have been seen some 3½ miles from Washington city, one day, at \$3 each per day.	6 00
I. A. Vritch	do	Mar. 12, 1867	For bringing dead Indian across the Potomac river, \$1; wagon on Virginia side, \$5; wagon from Georgetown to Washington, \$1 50; services, \$5.	12 50
H. H. Dudley & Co	do	Mar. 12, 1867	For board 41 days, at \$3 50 per day, \$143 50; fires, \$41; washing, \$8 25; baggage, 75 cents; board 48 days, at \$3 50 per day, \$168; fires, \$48; telegraph, \$4 90; washing, \$6 25; baggage, \$3 15; for carriage at different times looking for lost Indian, and removing baggage to National hotel, \$16.	439 70
J. R. Brown	do	Mar. 22, 1867	For amount paid for goods purchased to leave with the families of the delegation, \$405 65; paid for the first issue of provisions to subsist the families of the delegation, \$629 49; paid for teams and supplies for the use of the delegation on the trip to Belle Plain, \$676 85; paid for fuel, meat, potatoes, and meal at Lake Sillian, \$37 95; paid for fuel used at Lake Preston, per sub-voucher, \$3 50; to amount paid for butter, crackers, &c., at New Auburn, \$7 95; for fuel and use of rooms at Arlington, per sub-voucher, \$7; to amount for use of rooms and 24 meals at Henderson, per sub-voucher, \$14; for amount paid for 24 meals at Belle Plain, at 75 cents, per sub-voucher, \$18; for amount paid for railroad fare from Belle Plain to St. Paul, \$60. These articles were for a delegation of Sisseton and Wahpeton Sioux ordered to Washington by the Commissioner of Indian Affairs.	1,860 39
J. N. Searles.....	Jos. R. Brown	Jan. 10, 1867	For the following articles furnished J. R. Brown for distribution to the members of a delegation of Sisseton and Wahpeton Sioux ordered to Washington and under his charge as special agent employed for that purpose, viz: 9½ yards fine list cloth, at \$7, \$64 75; 4 spools cotton, at 7½ cents, 30 cents; 21 yards French calico, at 75 cents, \$15 75; 9 yards de laine, at 69½ cents, \$6 25; 36 yards gray list cloth, at \$5 50 \$198; 82½ yards calico, at 60 cents, \$49 50; 62 yards drilling, at 80 cents, \$49 60; 2 flannel shirts, at \$4, \$8; 3 hoods, at \$1 50, \$4 50; 1 balmorel skirt, \$5; 1 handkerchief, 50 cents; 2 pairs of socks, at \$1, \$2; 2½ yards bleached cotton, at 60 cents, \$1 50.	405 65
J. N. Searles.....	do	Jan. 10, 1867	For the following supplies furnished the families of the several members of the delegation to Washington, as per agreement with J. R. Brown, in charge of said delegation, namely: To 20 persons for 15 days, issued at Fort Wadsworth, Dakota Territory, being 300 rations, namely: 300 pounds flour, at 12 cents, \$36; 112½ pounds pork, at 27 cents, \$30 37; 187 pounds beef, at 15 cents, \$28 12; 30 pounds coffee, at 47 cents, \$14 10; 45 pounds sugar, at 37 cents, \$16 65. To 87 persons for 15 days, issued at Lake Traverse, Dakota Territory, being 1,305 rations, viz: 195½ pounds sugar, at 35 cents, \$68 50; 1,305 pounds flour, at 10 cents, \$130 50; 490 pounds pork, at 25 cents, \$122 25; 815 pounds beef, at 15 cents, \$122 25; 130½ pounds coffee, at 45 cents, \$60 75.	629 49
J. N. Searles	do	Jan. 19, 1867	For use of five teams to transport the persons, provisions, and baggage of two interpreters and twenty Indians, comprising a delegation of Sisseton and Wahpeton Sioux ordered to Washington city from	676 85

F. M. Kelsh.....	Apr. 1, 1867	Benjamin Thompson...	Lake Traverse, Dakota Territory, to Belle Plain, Minnesota, commencing January 10, and ending January 19, 1867, 10 days, at \$5 50 per day each, \$275; return trip of same teams, commencing January 20, and ending January 28, 1867, 9 days, at \$5 50 per day each, \$247 50; 350 pounds flour, at 10 cents, \$35; 165 pounds pork, at 25 cents, \$41 25; 30 pounds sugar, at 35 cents, \$10 50; 20 pounds burned coffee, at 50 cents, \$10; 10½ pounds navy tobacco, at \$1 20, \$12 60; 3 pairs 3-point green blankets, at \$15, \$45.	12 50
A. Forepaugh	Apr. 1, 1867	do	For admission of 25 persons, composing the delegation of Sisseton and Wahpeton Sioux, to Forepaugh and Co.'s circus and menagerie.	6 27
H. Hand	Apr. 15, 1867	do	For 25 tickets to the circus concert for the delegation of Sisseton and Wahpeton delegation of Sioux.....	15 75
A. W. Hart	Jan. 17, 1867	do	For 21 seats at Wall's theatre, to see Japanese, for Indians, at 75 cents each, \$15 75.....	37 95
H. Pechler & Co	Jan. 18, 1867	do	For supplies and fuel furnished a delegation of Sioux, viz: Wood burned in camp, 2 days, at \$1, \$2; 2 sheep, at \$5 each, \$10; 63 pounds beef, at 15 cents, \$9 45; 2½ bushels potatoes, at \$1, \$2 50; 28 meals, January 15, at 50 cents, \$14 80.	7 95
Samuel J. Oakley	Jan. 19, 1867	do	For supplies for delegation of Sioux Indians, as follows, viz: 25 pounds crackers, at 15 cents; 7½ pounds butter, at 25 cents; 1 gallon sirup, at \$1 40; five pounds sugar, at 20 cents, \$1—\$2 40.	60 00
George Paige	Apr. 23, 1867	do	For fare of delegation of Sioux Indians from Belle Plain to West St. Paul, Minnesota	192 05
H. S. Benson	Apr. 24, 1867	do	For 23 tickets for the Sisseton and Wahpeton delegation from Washington to New York, at \$8 35 each.....	173 15
H. C. Barr	Apr. 26, 1867	do	For board (J. P. Brown) from March 14 to April 23, inclusive, 41 days, at \$4, \$164; washing, \$7 25; telegraph, 90 cents; baggage, \$1.	987 85
N. Huggins	Apr. 26, 1867	do	To 23 through railroad tickets from New York to St. Paul for delegation of Sisseton and Wahpeton Sioux, at \$42 95.	241 75
J. R. Brown	Apr. 30, 1867	do	To board of Indian delegation, 23 in number, 3½ days each, at \$2 50 per day, \$201 25; three fires, each at \$3, \$9; paid for bringing baggage to hotel, \$4 50; charged expenses to Central Park and omnibus riding, \$23; taking baggage to depot, \$4.	582 92
S. F. Brown	Apr. 30, 1867	do	For services as special agent to collect and bring a delegation of Sisseton and Wahpeton Sioux to Washington, D. C., commencing January 1 and ending April 30, 1867, 120 days, at \$5 per day, \$600; deduct for tax, \$17 08.	408 70
A. M. A. Brown	Apr. 30, 1867	do	For services as conductor to a delegation of Sisseton and Wahpeton Sioux, commencing January 9, 1867, and ending April 30, 1867, 112 days, at \$3 per day, \$336; for expenses of travel to St. Paul, \$19 50; railroad fare from St. Paul to Washington, D. C., \$45 95; subsistence, \$7 25. (The above-named S. F. Brown was employed by J. R. Brown, at the request of the delegation, but as his employment was unauthorized at the time, he paid his own expenses to Washington; his appointment being sanctioned by the Commissioner of Indian Affairs, his expenses are reimbursed by the above account.)	264 26
J. R. Brown	May 2, 1867	do	For services as Sioux interpreter for delegation of Sisseton and Wahpeton bands, commencing February 1 and ending April 30, 89 days, at \$3 per day, \$267; deduct for tax, \$2 74.	172 55
J. R. Brown	May 3, 1867	do	For mileage as special agent in charge of Sioux delegation from Washington, D. C., to New York city, 232 miles, at 10 cents per mile, \$23 20; for mileage as special agent from the city of New York to St. Paul, Minnesota, 1,305 miles, at 10 cents per mile, \$130 50; for mileage as special agent from St. Paul, Minnesota, to the Lake Traverse agency, 280 miles, at 10 cents per mile, \$28; deduct for tax, \$9 15.	206 45
Spotts & Hanh	May 7, 1867	do	To cash paid Dr. Swan for medical attendance on 2 Indians, \$7; for cash paid for 23 meals at Buffalo, New York, at 75 cents, \$17 25, (no sub-voucher;) for cash paid for meals at Hornellsville, at 75 cents, \$17 25; for cash paid for meals at Cleveland, at 75 cents, \$17 25; for cash paid for meals at Chicago, and lodging, at \$1 13, \$26; for cash paid for meals at St. Paul, and lodging, \$23; for cash paid at St. Paul for omnibus fare, \$5; for cash paid at St. Paul for passage and board of delegation, and transportation of extra baggage from St. Paul to Henderson, \$93 70.	91 13
J. N. Searles	May 10, 1867	do	Boarding Benjamin Thompson, special agent, from April 25 to May 7, 13 days, and dinner and supper 3 days, at \$4 50, \$61 50; bath-room, \$13 75; baggage, \$1 50; carriage to go with Indians to the park, &c., \$9 50; washing, \$4 88.	396 00
			For services of 4 teams to carry a delegation of Sioux Indians, (22 persons,) with baggage and provisions, from Henderson, Minnesota, to the Lake Traverse agency, the round trip being estimated at 18 days, commencing May 5 and ending May 22, 1867, at \$5 50 per day for each team.	

DISBURSEMENTS FOR INDIAN SERVICE.

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
H. S. Benson.....	Benjamin Thompson...	May 13, 1867	For board of Benjamin Thompson, special agent, from March 14 to April 24, inclusive, 42 days, at \$4, \$168; from May 8 to May 13, 5 days, at \$4, \$20; washing, \$9; baggage, \$1 75.	\$199 35
Benjamin Thompson.....	do	Jan. 30, 1867	To basket, lunch, towels, knives and forks, &c., \$11 75; 24 meals at La Crosse, at 50 cents each, \$12; 24 breakfasts at Milwaukee, at 50 cents each, \$12; 24 lunches to take along to Chicago, \$5; 24 meals at Alliance, at 75 cents, \$18; 24 meals at Lahah, at 75 cents each, \$18; 24 meals (breakfasts) at Baltimore, at 75 cents, \$18; omnibus fare from depot to depot, \$8 75. (I certify that the bill for the baskets, towels, lunch, &c., is mislaid, but amount is as entered in my memoranda. The other sums were paid in the hurry of travel, and entries immediately made of them.)	103 50
Benjamin Thompson.....	do	May 14, 1867	To services as special agent for collecting and making treaty with the Sisseton and Wahpeton bands of Sioux Indians, commencing December 27, 1866, and computed to May 14, 1867, 138 days, at \$5 per day, \$690; mileage from St. Paul, Minnesota, to Washington, D. C., 1,283 miles, at 10 cents per mile, \$128 30; mileage from Washington to Philadelphia and back, 284 miles, at 10 cents per mile, \$28 40; mileage from Washington to New York city and back, 464 miles, at 10 cents per mile, \$46 40.	893 10
Henry Pochler & Bro....	Benjamin Thompson, special agent.	May 10, 1867	May 5, to board and lodging at Henderson, Minnesota, of 22 persons, composing the Sioux delegation of Sisseton and Wahpetons, for 14 day, commencing May 3 and ending May 5, 1867, at \$2 each, per day, \$33; 2 sacks (100 pounds) flour, at \$6 50, \$13; 107 pounds mess pork, at 16 cents, \$17 12; 15 pounds coffee, at 35 cents, \$5 25; 20 pounds sugar, at 17 cents, \$3 40; 1 fry-pan, 75 cents; 1 iron kettle, \$2 25; 22 tin cups, 10 cents, \$2 20; supplies for the subsistence of the delegation while travelling from Henderson to the Traverse agency.	76 97
H. S. Benson.....	do	May 28, 1867	To board of Benjamin Thompson, special agent, at National Hotel, Washington, D. C., from May 14 to 28, 1867, inclusive, 15 days, at \$4 per day, \$60; washing, \$3; fire, \$1—\$4; omnibus and baggage, \$1 25.	65 25
Charles P. Hall.....	do	June 18, 1867	While looking after and having goods forwarded to the Indians, June 11, 1867, fare of Benjamin Thompson, special agent, from St. Paul to St. Peter, \$6; June 13, St. Peter to New Ulm, \$5; June 14, paid at New Ulm, hotel bill, \$2 25; repairing gun, \$2; baggage, \$1—\$5 25; June 15, for hire of team to Red Wood and back to boat, \$8; bill at Red Wood, \$1 75; June 17, fare from Beaver Creek (where goods were found and forwarded) to St. Paul, \$13.	39 00
Sam'l G. Sloan, St. Paul.	do	June 30, 1867	June 11, 1867, to horse and buggy, \$2; June 12, to horse and buggy, \$2; June 24, to team and carriage, \$4.	8 00
E. C. Belotee.....	do	June 30, 1867	To International Hotel, St. Paul, from June 5 to 11, inclusive, for six days' board, at \$3, \$21; June 20 to 30, inclusive, for six days' board, at \$3, \$38 50; for 4 dozen, washing, \$4 40.	63 90
Benjamin Thompson.....	do	July 1, 1867	To services as special agent for collecting and making treaty with the Sisseton and Wahpeton bands of Sioux Indians, computed from May 14 to June 30, 1867, inclusive, 47 days, at \$5.	235 00
Benjamin Thompson.....	do	June 10, 1867	Mileage from Washington city, D. C., to St. Paul, Minnesota, 1,283 miles, at 10 cents	128 30
J. R. Brown.....	do	Oct. 1, 1867	To services as special agent in charge of delegation of Sisseton and Wahpeton Sioux from Washington city to Lake Traverse, commencing May 1 and ending May 19, 1867, 19 days, at \$5 per day, deducting tax, \$2 30.	92 70
Angus M. A. Brown.....	do	Oct. 1, 1867	May 20, to services as interpreter with delegation of Sisseton and Wahpeton Sioux from New York city to Lake Traverse, from May 1, 1867, and ending May 19, 1867, 19 days, at \$3 per day.	57 00
Charles Crawford.....	do	Oct. 1, 1867	May 20, to services as assistant interpreter with delegation of Sisseton and Wahpeton Sioux from New York to Lake Traverse, commencing May 1 and ending May 19, 1867, 19 days, at \$3 per day.	57 00
Total				*33,597 37

DISBURSEMENTS FOR INDIAN SERVICE.

27

District of country leased from Choctaws, &c.

Charles B. Johnson	William Byers.....	Feb. 5, 1867	Received of William Byers, superintendent Indian affairs, \$4,020 40, in full of 3,960 rations, delivered to 60 Caddoes 66 days, from the 27th October to the 31st December, 1866, inclusive, and 31,000 rations, delivered to 600 Comanches and 400 Caddoes 31 days, from the 1st day of January to the 31st day of January, 1867, inclusive, making in the aggregate 34,960 rations, at 11½ cents per ration, as per contract with the United States bearing date the 29th day of September, 1866, subsistence for the Indians in the leased district.	4,020 40
Charles B. Johnson	do	Dec. 31, 1867	Received of William Byers, superintendent Indian affairs, the sum of \$4,857 60, in full payment for delivering 640 rations per day, from the 27th day of October to the 31st day of December, 1866, inclusive, sixty-six days, making in the aggregate 42,240 rations, at 11½ cents per ration, as per contract with the United States bearing date the 29th day of September, A. A. 1866, subsistence for the Indians within the leased district.	4,857 60
Bogy & Fry.....	Com'r Indian Affairs...	Jan. 16, 1867	To amount of account for 2½ per cent. commission for the purchase of Indian goods, \$879 55, and insurance on \$967 50, 2½ per cent. commission.	48 59
Robert Campbell & Co	do	Jan. 16, 1867	For 50 pairs of blankets and 23 pieces of blue drilling furnished the Indian department	879 55
M. H. Royston.....	do	Apr. 4, 1867	For transportation of Indian goods to Austin, Texas.....	53 95
Charles B. Johnson	do	June 1, 1867	For subsistence furnished the Indian department in February, March, and April, 1867, \$9,200.....	3,653 00
Perry Fuller & Co.....	do	June 5, 1867	For 1,000 pairs of blankets, at \$5 per pair, \$5,000, and 270 sacks of flour, at 9 each, \$2,430—\$7,430	2,340 78
<i>Incidental expenses of the Indian service in Idaho Territory.</i>				
William R. Bishop.....	D. W. Ballard.....	Oct. 22, 1866	To services as clerk in office of superintendent of Indian affairs for Idaho Territory, from June 16, 1866, to June 30, 1866, at \$1,500 per annum.	61 63
William R. Bishop.....	do	Oct. 22, 1866	To services as clerk in office of superintendent of Indian affairs for Idaho Territory, from July 1, 1866, to September 30, 1866, inclusive, at \$1,500 per annum.	375 00
Misener & Lamkin.....	do	Oct. 29, 1866	To 23 bunches envelopes, \$11 50; 1 pocket knife, \$2; 1 large bottle Arnold's ink, \$5; 1 bottle carmine ink, \$1; 1 bottle mucilage, \$1; 1 stick sealing-wax, \$2; 1 pair scissors, \$1 25; ¼ box pens, \$1 50; ½ dozen penholders, 75 cents; 3 reams writing paper, \$36.	62 00
E. Smith	do	Oct. 29, 1866	To medicines furnished superintendent for use of Boise Indians, as follows: 1 ounce sulphate quinine, \$7; ½ dozen boxes Moffatt's pills, \$4; 2 pounds Dover's powders, \$1; ½ dozen bottles Ayer's ague cure, \$18; 1 dozen boxes pills, \$8; 1 ounce quinine, \$7.	45 00
George H. Chick.....	do	Oct. 29, 1866	For 1 stove for Indian service.....	75 00
Slocum & Co.....	do	Oct. 29, 1866	For 1 desk, \$135; 1 box candles, 25 pounds, \$16	151 00
Hill Beachey	do	Oct. 30, 1866	To fare on stage from Boise City to Silver City, and return, to confer with General Halleck in relation to troops for protection of Nez Percés agency.	32 00
J. D. Agnew	do	Oct. 30, 1866	For hire of horse for trip to Ruby City at time of Indian disturbance.....	35 00
D. W. Ballard.....	do	Oct. 30, 1866	To incidental expenses on trip to Silver City to confer with General Halleck in relation to troops for protection of Nez Percés agency, \$17; incidental expenses on trip to Ruby City at time of Indian disturbances, \$37 50.	54 50
L. White & Bro	do	Oct. 13, 1866	To 100 pairs blankets, at \$11, \$1,100; 40 pounds candles, at 45 cents, \$18; 6 chairs, at \$5, \$30.....	1,148 00
H. C. Riggs	do	Oct. 29, 1866	For team and carriage furnished superintendent for trip from Boise City to Bruneau river	72 00
Geo. C. Hough	do	Nov. 22, 1866	To sundries as per statement of liabilities for fractional 3d quarter 1866, commencing August 3 and ending September 30, 1866.	220 75
Geo. C. Hough	do	Nov. 22, 1866	For incidental expenses on return trip from Lewiston, in month of October, 1866.....	59 50
Holladay Overland Mail & Express Company.	do	Nov. 22, 1866	To passage on stage for Superintendent D. W. Ballard and Special Agent Hough from Boise City, Idaho Territory, to Dry Creek station on Montana road, 450 miles, and return.	500 00
S. E. McCandless.....	do	Nov. 27, 1866	For services as interpreter communicating with Bruneau and Boise Shoshones, 12 days, at \$5 per day.....	60 00
James Elliott	do	Nov. 29, 1866	To freight on Indian goods for Idaho superintendency from Portland, Oregon, to Boise City, Idaho Territory.	184 00
L. B. Lindsey	do	Dec. 7, 1866	For team, wagon, and driver, from December 1 to December 7, 1866, to haul blankets and shirts from Boise City to camp of Bruneau Indians, to be distributed among said Indians, and for expenses on trip.	151 50

* Remitted through the year, \$13,597 37, from accumulated balance.

DISBURSEMENTS FOR INDIAN SERVICE.

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
John Huntoon.....	D. W. Ballard.....	Dec. 14, 1866	To 3 5-12 dozen woollen overshirts, at \$48 per dozen, \$164; 12 cans powder, at \$1 50, \$18; 10 pounds lead, at 75 cents per pound, \$7 50; 8 boxes caps, at \$1 per box, \$8.	\$197 50
Crawford, Slocum & Co.	do.....	Dec. 1, 1866	To 3 dozen woollen overshirts, at \$48 per dozen, \$144; 12 cans powder, at \$1 50, \$18; 2 dozen boxes matches, at 25 cents, \$6; 10 boxes caps, at \$1, \$10; 15 pounds lead, at 75 cents, \$11 25.	189 25
Crawford, Slocum & Co.	do.....	Dec. 21, 1866	To 2,000 pounds flour, at \$19 17, \$383 40; 350 pounds bacon, at 60 cents, \$210; 4 dozen pipes, at \$1, \$4; 11 pounds tobacco, at \$2, \$22.	619 40
Misener & Lamkin.....	do.....	Dec. 20, 1866	For 1 ruler, \$1; 1 dozen rubber bands, \$1 50; 1 gross Gillott's pens, \$5; 1 ream paper, corresponding letter, \$18; 500 blank vouchers, \$37.	62 50
D. W. Ballard.....	do.....	Dec. 29, 1866	To expenses of trip to Portland, Oregon, to purchase goods for superintendency, and return, \$250; incidental expenses on trip to camp of Bruneaus, to confer with Indians about settling on reservation, \$40; incidental expenses on trip for self and Special Agent Hough, to locate Shoshone and Bannack reservation, as per department instructions of October 1, 1866, as follows: meals for self and Agent Hough 14 days, 3 meals per day, at \$2 each per meal, \$168; hire of 3 men as guides 4 days, at \$6 each per day, \$72; hire of 5 horses 4 days, at \$4 each per day, \$80; meals for hired men 4 days, \$72.	682 00
Rufus Austin.....	do.....	Dec. 29, 1866	To 10 cords of wood for office superintendent Indian affairs, at \$15 per cord.....	150 00
W. R. Bishop.....	do.....	Dec. 31, 1866	To services rendered as clerk in office superintendent Indian affairs Idaho Territory, from October 1, 1866, to December 31, 1866, at \$1 500 per annum.	375 00
E. J. Curtis.....	do.....	Dec. 31, 1866	To 10,400 pounds flour furnished Idaho superintendency for benefit of destitute Indians, at \$19 17 per 100 pounds.	1,993 68
Oregon Steam Navigation Company	James O'Neill.....	Sept. 1, 1866	To passage and meals to Portland, Oregon, and return, on business connected with Nez Percés Indian agency.	113 67
Sewall Truax.....	James O'Neill.....	Sept. 12, 1866	To articles furnished Nez Percés agency, as follows: 400 pounds nails, at 30 cents, \$120; 5 pairs butts, at \$1, \$5; 3 gross screws, at \$3, \$9; 25 pounds white lead, at 50 cents, \$12 50; 4 dozen hand-saw files, at \$5, \$25; 6 lights of glass, at 50 cents, \$3; 4 papers tacks, at 50 cents, \$2; 300 pounds iron, at 30 cents, \$9; 4 dozen carpenters' pencils, at \$6, \$3; 3 axes, at \$5, \$15; 1 axe handle, \$2; 5 gallons kerosene, at \$6, \$30; 30 pounds candles, at 75 cents, \$22 50; 5 gallons lard oil, at \$5, \$25; 2 buckskins, at \$2 50, \$5.	346 50
Sewall Truax.....	do.....	Sept. 12, 1866	To 4 dozen yeast powders, at \$10, \$40; 25 pounds dried apples, at 40 cents, \$10; 2 pounds saleratus, at \$1, \$2; 51 pounds tobacco, at \$2, \$102; 200 pounds pork, at 40 cents, \$80; 35 yards calico, at 50 cents, \$17 50; 100 pounds salt, at 25 cents, \$25; 4 dozen matches, at \$1 50, \$6; 50 pounds coffee, at 50 cents, \$25; 500 pounds flour, at 12 cents, \$60; 1 bottle ink, \$2 50; 5 blankets, at \$10, \$50; 21 pounds soap, at 50 cents, \$10 50; 2 brooms, at \$2 50, \$5; 3 tin pans, at \$1 50, \$4 50; 40 pounds rice, at 40 cents, \$16; 53 pounds beans, at 30 cents, \$15 90; 80 pounds sugar, at 40 cents, \$32.	503 90
S. J. McCormick.....	do.....	Oct. 9, 1866	To 4 ream vouchers, (letter,) \$11; 4 ream vouchers, (foolscap,) \$11, for Nez Percés Indian agency.....	22 00
Bacon & Thompson.....	do.....	Oct. 9, 1866	To 220 pounds sugar, at 40 cents, \$88; 400 pounds bacon, at 40 cents, \$160; 600 pounds flour, at 12 cents, \$72; 5 pounds tea, at \$2 50, \$12 50; 1 platter, \$2 50; 24 yards wire cloth, at \$3, \$7 50; 2 scythe snaths, at \$4, \$8; 4 ream letter paper, at \$16, \$8; 4 bunches envelopes, at 75 cents, \$3.	361 50
Robert Newall.....	do.....	Dec. 2, 1866	To 1 cook stove and fixtures, \$80; 6 pans, \$12; 12 cups and saucers, \$6; 1 coffee-pot, \$2, for Nez Percés Indian agency.	100 00
S. J. McCormick.....	do.....	Dec. 31, 1866	To 2 dozen rubber bands, at \$2, \$4; 3 quires folio-post, at \$2, \$6; 4 ream foolscap, at \$12, \$6; 4 ream letter, at \$10, \$5; 250 letter envelopes, \$4; 500 legal envelopes, \$8 50; 2 sheets blotting pad, \$2; 1 eraser, \$1 50; 1 roll of red tape, \$2; 50 stamped envelopes, \$1 50; 1 inkstand, \$2; 1 dozen lead pencils, \$2.	44 50

George C. Hough	George C. Hough	Mar. 9, 1867	To cash paid for board while in Washington, D. C., on official business under instructions from Commissioner of Indian Affairs, from February 16 to March 8, 1867, inclusive, 3 weeks, at \$11 per week.	33 00
George C. Hough	do	Mar. 8, 1867	To cash paid for rent of room while in Washington, D. C., on official business, under instructions from the Commissioner of Indian Affairs, from February 16 to March 8, 1867, inclusive, 3 weeks, at \$5 per week.	15 00
George C. Hough	do	April 1, 1867	To cash paid for rent of room and board while in Washington, D. C., on official business, under instructions from the Commissioner of Indian Affairs, from March 9 to March 31, 1867, inclusive, 3 weeks and 2 days, at \$17 per week.	55 85
George C. Hough	do	Mar. 31, 1867	To salary as United States special Indian agent from the 1st to 31st March, 1867, at \$1,500 per annum...	129 16
George C. Hough	do		For travelling expenses from Washington, D. C., to Boise City, Idaho Territory, under instructions from the Commissioner of Indian Affairs, as follows: Railroad fare from Washington to New York, \$8 35; supper and sleeping car, \$2; steamer fare from New York to San Francisco, \$300; hotel bill, 5 days, at San Francisco, \$25; steamer fare and supper from San Francisco to Sacramento, \$9; breakfast at Sacramento, \$1; railroad and stage fare to Marysville, and dinner, \$8 50; railroad fare to Orville, \$4; stage fare to Chico, \$5; hotel bill, 2 days, at Chico, \$6; stage fare from Chico, California, to Ruby City, Idaho Territory, \$75; meals, &c., on road, \$25; hotel bill, 2 days, at Ruby, \$10; stage fare and 2 meals on road from Ruby City to Boise City, Idaho Territory, \$25.	503 85
George C. Hough	do	Feb. 16, 1867	To amount paid for subsistence, lodging, &c., while travelling from Boise City, Idaho Territory, to Washington, D. C., under instructions from the Commissioner of Indian Affairs, as follows: Dinner at Way Creek and supper at King's Hill, \$2 75, (January 17, 1867;) breakfast at Mallard Station and supper at Snake River, \$3; breakfast at Meadow and supper at City of Rocks, \$3; breakfast at Berlin and supper at Bear River, \$3 50; breakfast at Bear River and supper at Ogden, \$3 50; hotel bill at Salt Lake City, \$7; dinner at Henhall's and supper at Lead Green Corners, \$3; breakfast at Bear River and dinner at Fort Bridger, \$3; breakfast at Green River and dinner at Point Rocks, \$3; breakfast at Ladide and dinner at Sulphur Springs, \$3; supper at North Platte, \$1 50; breakfast at Elk Mountain, \$1 50; breakfast at Cooper's Creek, \$1 50; dinner at Lamima, supper at Virginia Dale, \$3; breakfast at La Porte, \$1 50; dinner and supper, \$3; breakfast, \$1 50; hotel bill at Denver, \$4; dinner at Living Springs, \$1 50; breakfast at Riversdale, \$1 50; dinner at Julesburg and supper at Alkaline, \$3; breakfast at North Platte, \$1 50; dinner at Kearney and supper at Green Island, \$3; hotel bill at Omaha, \$3; dinner at Council Bluffs and supper at Dennison, \$2; breakfast, \$1; breakfast, \$1; bill at Dennison, \$13 25; supper at Boon, 75 cents; breakfast at Cedar Rapids, 75 cents; hotel bill at Cedar Rapids, \$2 50; same at Denbridge, \$3 50; same at Chicago, \$2 25; supper and sleeping car, \$2 25; breakfast at Altoona, 75 cents; dinner at Harrisburg and supper at Baltimore, \$1 50.	97 25
George C. Hough	do	Jan. 17, 1867	To amount of transportation from Boise City, Idaho, to Salt Lake City, Utah, en route for Washington, D. C., pursuant to instructions from Commissioner of Indian Affairs.	120 00
George C. Hough	do	Jan. 22, 1867	To amount paid for transportation from Salt Lake City, Utah, to Omaha, Nebraska, en route for Washington, D. C.	210 00
George C. Hough	do	Feb. 3, 1867	To amount of transportation from Omaha, Nebraska, to Dubuque, Iowa, en route for Washington, D. C.	14 80
George C. Hough	do	Feb. 12, 1867	To amount of transportation from Dubuque, Iowa, to Washington, D. C.	31 50
George C. Hough	do	Feb. 28, 1867	To salary as United States special Indian agent from June 8, 1866, to Feb. 28, 1867, at \$1,500 per annum.	1,090 61
George C. Hough	D. W. Ballard	Jan. 16, 1867	To expenses on trip to Nez Perces agency and return, as per order of superintendent December 6, 1866, to assist Agent O'Neill in council with Nez Perces Indians.	216 75
William James	do	Jan. 12, 1867	For pasturing horse for Idaho superintendency 3 months	15 00
L. B. Lindsey	do	Mar. 25, 1867	To keeping horse for use of Idaho superintendency 10 days, at \$2 per day, \$20; hire of carriage and horses for visiting camp of Boise Indians at different times, \$16; for use of horse on business connected with Indian service 2 days, at \$6 per day, \$12.	48 00
Sewall Truax	James O'Neill	June 30, 1867	For 513 pounds of bacon, at 30 cents, \$153 90; 80 pounds pork, at 30 cents, \$24; 100 pounds fine salt, \$18; 100 pounds coarse salt, \$16; 315 pounds sugar, at 25 cents, \$78 75; 25 pounds rice, at 20 cents, \$5; 40 pounds dried apples, at 25 cents, \$10; 105 pounds coffee, at 35 cents, \$36 75; 17 pounds codfish, at 20 cents, \$3 40; 7 pounds salmon, at 20 cents, \$1 40; 5 pounds soda, at 25 cents, \$1 25; 8 bottles of pepper, at 75 cents, \$6; 5 bottles of mustard, at 75 cents, \$3 75; 2 bottles of catchup, at \$1, \$2; 4	519 12

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Sewell Truax, (Cont'd) ..	James O'Neill	June 30, 1867	dozen yeast powders, at \$8, \$32; 1 dozen cream tartar, 75 cents; 2 boxes soap, \$6; 26 pounds candles, at 50 cents, \$13; 1 pound blue vitriol, \$1; 3 brooms, at \$1 50, \$4 50; 16 pounds rope, at 50 cents, \$8; 20 papers tacks, at 25 cents, \$5; 125 pounds nails, at 30 cents, \$37 50; 2 axes, at \$2, \$4; 2 axe handles, at \$1, \$2; 1 tin pan, \$1; 3 carpenters' pencils, at 25 cents, 75 cents; 3 quires sand paper, at \$1, \$3; 5 gallons kerosene, at \$4, \$20; 70 pounds beans, at 12 cents, \$8 40; 2 knob locks, at \$1, \$2; 1 set turning chisels, \$5; 1 set turning gauges, \$5. To 4 balls sail twine, at \$2, \$8; 2 locks, at \$2, \$4; 1 can kerosene oil, 5 gallons, at \$3, \$15; 2 boxes candles, 40 pounds, at 60 cents, \$24; 1 cow bell, \$5; 8 pairs hinges, at \$2 25, \$18; 240 pounds bar iron, at 42 cents, \$100 80; 10 pounds horse nails, at \$1, \$10; 6 papers tacks, \$3; 1 dozen files, (6,) at 50 cents, \$3; 1 wood rasp, \$2 50; 300 pounds nails at 30 cents, \$90; 150 pounds plough steel, at 50 cents, \$75; 50 pounds cast steel, at 65 cents, \$32 50; 400 pounds bacon, at 45 cents, \$180; 130 pounds sugar, at 33 cents, \$42 90; 50 pounds dried apples, at 50 cents, \$25; 80 pounds coffee, at 50 cents, \$40. To 2 pairs strap hinges, at \$2, \$4; 2 balls shoe thread, at 75 cents, \$1 50; 6 bottles pepper sauce, at 75 cents, \$4 50; 2 pounds glue, at \$1 25, \$2 50; 5 yards duck, at \$2, \$10; 2 mill files, at \$2, \$4; 3 cans axle grease, at \$1 50, \$4 50; 2 cans lard, 20 pounds, at 35 cents, \$7; 3 papers brads, at 75 cents, \$2 25; 6 papers butts and screws, at 50 cents, \$3; 1 padlock, \$1 50; washtub, \$8; 100 pounds nails, \$30; 2 horse rasps, at \$1 75, \$3 50; 14 papers garden seeds, at 25 cents, \$3 50; 1 iron rake, \$3; 32 pounds ham, at 30 cents, \$9 60; 9 files, at \$1, \$9. To 1,000 pounds flour, at 18 cents..... For 3,150 pounds fresh beef issued to Boise and Bruneau Indians between January 1 and March 31, 1867, at 20 cents per pound..... For 14 ream letter paper, at \$20, \$28; 15 bunches (375) envelopes, at 68¢, \$10 25; 12 bunches (300) envelopes, at 68¢, \$8 20; 3 sheets blotting paper, at 75 cents, \$2 25; 17 quires full bound register books, \$2 23—\$37 91; 1 bottle carmine ink, at \$2; 3 bottles mucilage, at \$3, \$9; 6 memorandum blank books, at \$1 33, \$8. To 6 cords wood, at \$18, \$108; 2,000 pounds flour, at \$13 1/4 cents, \$267 67; 2,000 pounds flour, at 13 1/4 cents, \$267 67; 800 pounds flour, at 13 1/4 cents, \$106 66; 4,000 pounds flour, at 13 1/4 cents, \$533 33; 500 pounds bacon, at 50 cents, \$250; 500 pounds bacon, at 50 cents, \$250; 500 pounds bacon, at 50 cents, \$250; 600 pounds bacon, at 50 cents, \$300; 400 pounds bacon, at 40 cents, \$160; 500 pounds bacon, at 40 cents, \$200; 1,500 pounds bacon, at 40 cents, \$600. For 1,000 pounds flour, at \$14, \$140; 100 pounds flour, at 13 1/4, \$133 33; 500 pounds flour, \$66 67; 500 pounds flour, \$66 67. For two horses, at \$260, \$520; one set harness, \$120; 1 spring wagon, \$236, for use of Indian service For rent of office during 1st quarter, 1867, 3 months, at \$37 50 per month For medical services and medicines furnished the Boise and Bruneau Indians encamped near Boise City, Idaho Territory, from April 1 to June 30, 1867, inclusive, at \$1,200 per annum, \$300; less income revenue tax on \$150, at 5 per cent., \$7 50. To expenses incurred in travelling (2 trips) from Boise City to Catherine creek, as per orders of superintendent, to wit: for use of horses from 4th to 10th April, 1867, 7 days, at \$3 per day, \$21; subsistence of horse during said 7 days, \$8; subsistence of self during same, \$16; ferriages on Snake river, both ways, \$4; ferriages on Boise river, both ways, \$3; for use of horse from 8th to 14th May, 1867, 7 days, at \$3 per day, \$21; subsistence of horse during same time, \$8; subsistence of self during same time, \$16; ferriages on Snake river, both ways, \$4; ferriages on Boise river, both ways, \$3.	678 70
Bacon & Thompson	do	June 30, 1867		
Bacon & Thompson	do	June 30, 1867		111 35
M. C. Brown	D. W. Ballard.....	June 4, 1867		180 00
Dean & Bagley.....	do	June 4, 1867		630 00
Misener & Lamkin.....	do	June 4, 1867		102 61
Crawford, Slocum & Co.	do	June 4, 1867		3,291 33
C. Jacobs & Co.....	do	June 4, 1866		406 67
John C. Hughes	do	June 4, 1867		870 09
David I. Plume.....	do	June 4, 1867		112 50
C. Wagner, M. D	do	June 30, 1867		292 50
S. E. McCandless	D. W. Ballard.....	June 4, 1867		04 0

L. B. Lindsey	do.	June 4, 1867	For hire of 2 horses and buggy, 1 day, \$10; 2 saddle horses, 1 day, \$8; 2 horses and buggy, 1 day, \$10; 2 horses and buggy, 1 day, \$10; 2 horses and buggy, 1 day, \$4; 1 saddle horse, 1 day, \$4; 2 horses and buggy, 1 day, \$10; 2 horses and buggy, 1 day, \$10; 1 horse and buggy, 1 day, \$7; keeping 1 horse 1 day, \$2.	81 00
W. R. Bishop	do.	June 4, 1867	To services as clerk in office of superintendent of Indian affairs for Idaho, from January 1 to March 31, 1867, (3 months,) at \$1,500 per annum, \$375; less internal revenue tax on \$225, \$11 25—\$363 75; also, from April 1 to May 13, 1867, (43 days,) at \$1,500 per annum, \$177 21; less income tax on \$106 40, \$5 32—\$171 89.	535 64
M. D. Ballard	do.	June 4, 1867	For reimbursement of expenses of transportation from Boise City, I. T., to San Francisco, Cal., and back, while on government service as messenger, having been sent for funds for use of superintendency, to wit: stage fare from Boise City to Silver City, I. T., \$24; from Silver City to Hunter's station, \$100; fare from Hunter's station to Sacramento City, \$26 67; Sacramento to San Francisco, \$6 66; San Francisco to Portland, \$46 67; Portland to Umatilla, \$24 66; Umatilla to Boise City, \$53 34.	232 00
M. D. Ballard	do.	June 4, 1867	To services as messenger to proceed to San Francisco, Cal., and bring to Boise City government funds for use of superintendent of Indian affairs, May 4 to June 3, 1867, (1 month,) at \$200 per month, \$200; less internal revenue tax on \$150, \$7 50—\$192 50.	192 50
M. D. Ballard	do.	June 4, 1867	To reimbursement of expenses for subsistence and lodging on trip from Boise City to San Francisco and back, while on government service, to bring funds to Boise City for superintendency, viz., 40 meals, at \$1 33½, \$53 33; 20 lodgings, at \$1 33½, \$26 67.	80 00
Edward Slocum	do.	June 4, 1867	For repairing 6 chairs for office of superintendent of Indian affairs.	12 00
S. E. McCandless	do.	June 12, 1867	For services as special agent for Boise and Bruneau Indians, camped near Boise City, from April 3 to June 12, 1867, (2½ months,) at \$1,500 per annum, \$291 67; less income tax on \$175, \$8 75—\$282 92.	282 92
S. D. Holmes	do.	June 18, 1867	For transportation of superintendent and clerk, travelling on official business for Indian service, as follows: fare from Wallula, U. T., to Lewiston, I. T., \$27 33; 2 state-room beds, \$2 67; 6 meals, \$6; portage, \$1 33; 4 meals, \$4; portage from steamboat to hotel, 67 cents; 2 tickets from Lewiston to Wallula, \$27 33; 2 state-room beds, \$2 67; 4 meals, \$4; portage, \$1 33.	77 33
Weeks & Drew	do.	June 28, 1867	For putting brake and top to 1 spring wagon belonging to superintendency of Idaho, \$66 67; shoeing 1 horse belonging to same, \$5 33.	72 00
D. W. Ballard	do.	June 28, 1867	For reimbursement of expenses incurred while travelling from Boise City on official business connected with Indian service, self and clerk, as follows: for 4 meals, at \$1 33½, \$5 33; 4 horse feeds, at 66½ cts., \$2 67; 2 beds, at \$1 33½, \$2 66; 1 ferriage on Payette river, \$2; 6 meals, at \$1 33½, \$8; 6 horse feeds, at 66½ cts., \$4; 2 beds, at \$1 33½, \$2 67; 1 ferriage on Snake river, \$3 33; 6 meals, at \$1 33½, \$8; 6 horse feeds, at 66½ cts., \$4; horse-shoeing, (2 horses,) \$1 66½, \$3 34; 2 beds, at \$1 33½, \$2 66; 1 road toll, (half price,) at \$1 66½, \$3 34; 1 toll, 66 cents; 6 meals, at \$1 33½, \$8; 6 horse feeds, at 66½ cts., \$4; 2 beds, at \$1 33½, \$2 67; 1 toll, road, 66 cents; 6 meals, at \$1 33½, \$8; 6 horse feeds, at 66½ cts., \$4; 2 beds, at \$1 33½, \$2 67; repairing wagon, \$6 66; ferriage across Grand Round river, \$1 34; 6 meals, at 133½, \$8; 6 horse feeds, at 66½ cts., \$4; 2 beds, \$2 66; horse-shoeing, (1 shoe,) \$1 67; 1 toll, road, \$1 67; 6 meals, \$8; 6 horse feeds, at 66½ cts., \$4; 2 beds, at \$1 33½, \$2 66; 6 meals, at \$1 33½, \$8; fare from Walla-Walla to Wallula, for 2, at \$6 66½, \$13 34; 2 beds, at \$1 33½, \$2 66; portage, 67 cents; conveyance from Lewiston to Lapwals, \$16; fare for 2 from Wallula to Walla-Walla, at \$6 66½, \$13 33; 6 meals, at \$1 33½, \$8; 2 beds, \$2 67; 2 horse feeds, \$1 33; horse-shoeing, (1 shoe,) \$1 33; repairing wagon, \$4; pasturage for 2 horses from June 13 to 19, 1867, (6 days,) at 66½ cts., \$4; 6 meals, \$8; 6 horse feeds, at 66½ cts., \$4; 2 beds, at \$1 33½, \$2 67; 1 toll, road, \$1 66; 6 meals, at \$1 33½, \$8; 6 horse feeds, \$4; 2 beds, at \$1 33½, \$2 67; 1 toll road, 67 cents; 1 toll, bridge, 33 cents; 6 meals, \$8; 6 horse feeds, at 66½ cts., \$4; 2 beds, sat \$1 33½, \$2 67; 1 toll, bridge, 50 cents; 6 meals, \$8; 6 horse feeds, at 66½ cts., \$4; 2 beds, at \$1 33½, \$2 67; 1 toll, road, \$1 66; 6 meals, at \$1 33½, \$8; 6 horse feeds, at 66½ cts., \$1 67; 1 ferriage over Snake river, \$3 33; 2 beds, \$1 33; 1 ferriage over Payette river, \$2; 6 meals, \$8; 6 horse feeds, \$1 67; 2 beds, at 133½, \$2 67; 4 meals, \$4 33; 4 horse feeds, at 66½, \$2 67.	300 32
James H. Foulk	do.	June 30, 1867	For services as laborer in Indian service of superintendency of Idaho from April 1 to June 30, 1867, (3 months,) at \$80 per month, \$240; less \$4 50, income tax on \$90, \$235 50.	235 50

Apr. 8, 1867		Left ship-yard or steamboat landing at half-past 10 a. m., ferrying the men in a skiff across the river, and driving the horses ahead, swimming to the north bank of Pend d'Oreille river, thence travelling through snow 18 miles to shore off Rock Island, where we camped in the snow.		
Apr. 9, 1867		Left camp off shore at Rock Island at 9 a. m., and camped at Deadening's, travelling 10 miles in rain.		
Apr. 10, 1867		Left camp at Deadening's early, and travelled 30 miles in the steep shore margin of the Pend d'Oreille river, among boulders and sharp rocks, being unable to travel in the deep snow of the timber on account of its depth and melting of the crust at mid-day. Camped on snow crust.		
Apr. 11, 1867		Left camp at 5 a. m. and travelled to Otto creek side of Vermillion river, 17 miles; horses inhumed in and shovelled out of the snow.		
Apr. 12, 1867		Left camp at 5½ a. m., and made Thompson's river. 22 miles; bad roads and melting snow.		
Apr. 13, 1867		Left camp at 5½ a. m. and made Horse Prairie, 19 miles; the snow receding as we get along on the road forward.		
Apr. 14, 1867		Left camp, Horse Prairie, where the Coyote dogs stole our kitchen food, and made the Jocko ferry, 27 miles. Camped one and a half miles southeast of ferry.		
Apr. 15, 1867		Left camp at ferry and rode 32 miles to the agency, arriving at 5.12 p. m., the first through the trail, and learning there that there were 14 packed trains striving to reach Missoula from the Spokane. For this amount payable to me, per agreement of the 19th of February last, for services of an assistant, &c., \$50.		55 87
May 1, 1867	George B. Wright.....	4 cans each, oysters, hominy, and tomatoes at 77½ cents, \$9 30; 10 pounds crackers, at 44 cents per pound, \$4 40; 4 pounds bacon, at 50 cents, \$2; 1 can concentrated milk, \$1 25; one kerosene lamp for agent's office, \$3; 9 boxes of matches, at 31 cents, \$2 79; 1 sack flour Isaac office Sat., \$15; 1 sack flour Isaac office Sat., \$15; 2 lamp chimneys and one package wick, \$1 26; 6 boxes of matches, \$1 87. For services as messenger to the Gros Ventres camp at Muscle Shell, as per agreement in the month of April, \$125.		125 00
May 7, 1867	do	For services as guide and furnishing transportation to look after and report the condition of Sun River farm, as per letter written the department September 14, 1866, \$50; for services as guide and furnishing transportation to Helena to consult with Governor Smith, superintendent of Indian affairs, \$150; for services as escort and furnishing transportation to the Gros Ventres camp, as per letter written the department November 15, 1866, \$150.		350 00
June 24, 1867	do	The first item, \$50, was claimed by the party furnishing me two horses and his services as guide from September 10 to September 14, four days, as per agreement; distance to Sun river, sixty-five miles. The second item of \$150 is for furnishing two horses and his services as guide, on my visit to consult Governor Smith, at Helena, upon the matter of the killing of Indians by the whites, they having previously killed six in cold blood; the distance to St. Helena is 140 miles; the time occupied in the visit was from the 26th October to November 1, 1866, being six days. The last item, \$150, was paid for the use of a horse, and the owner's services, on my visit to the Gros Ventres camp at the Muscle Shell river, a distance of 300 miles, the owner accompanying me to assist in the distribution of annuity goods as well as guide on the return to Benton from Camp Coots; the time occupied was 15 days, from the 1st to the 15th day of November, 1866.		
July 25, 1867		To furnishing three hundred pounds of ice for Indian agency office.....		15 00
July 1, 1867	do	To service as office porter from April 1 to July 1, 1867, at \$20 per month.....		60 00
Aug. 30, 1866	do	To assisting in taking inventory of Indian goods belonging to George B. Wright, Indian agent, and con- signed to H. D. Upham, acting Indian agent.		3 00
Aug. 30, 1866	do	To assisting in taking inventory of Indian goods belonging to George B. Wright, Indian agent, and con- signed to H. D. Upham, acting Indian agent.		3 00
Aug. 31, 1866	do	To carrying 7 letters to Helena, bearing date August 31 and 30, for the Indian Commissioner at Washington.		2 00
Sept. 1, 1866	do	For assisting in cleaning out the warehouse, one half day.....		5 00
Sept. 1, 1866	do	For assisting in cleaning out the warehouse, one half day.....		5 00
Sept. 1, 1866	do	To 23½ yards carpeting, at \$1 per yard, for office purpose.....		23 50
Sept. 10, 1866	do	For services rendered in the employ of the agency, one month.....		75 00
(The named, A. P. Fox, was in charge of the goods in warehouse bought upon S. B. Miner, from July 25, to August 25, one month, at \$75 per month, and was employed by H. D. Upham, acting Indian agent. — G. B. Wright.)				

DISBURSEMENTS FOR INDIAN SERVICE.

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Ambrose P. Fox—Cont'd	George B. Wright.....	Sept. 15, 1866	To carrying letter from Fort Union to Fort Benton, from Major G. B. Wright to acting agent H. D. Upham, announcing Major Wright's returning to Omaha and travel by land to Benton, and desiring the said H. D. Upham to remain until the arrival of the said Major Wright. (The distance from Fort Union to Fort Benton, by land, is 500 miles, and at the time A. P. Fox carried the letter, it was through a hostile Indian country mostly filled by the Sioux and Crows, who were incensed by being left at Milk river instead of being returned to Muscleshell river, as promised them by the Indian agent and Indian commissioners last summer.—G. B. Wright.) For horse for Velle, interpreter, to go to Gros Ventres camp with messages, and which was stolen from him by the Crow Indians.	\$500 00
Benjamin Hart	do	Sept. 15, 1866	For furnishing ten logs for fire-wood.....	50 00
Esai Trembles.....	do	Sept. 27, 1866	To services as messenger in carrying message to Gros Ventres camp.....	8 00
Francis Velle	do	Sept. 30, 1866	To feeding Major Wright, driver, and horses on their way to Helena.....	100 00
Louis Marcot	do	Oct. 20, 1866	To feeding and lodging Major Wright and driver, with horses, on his way to Helena and return.....	6 20
Malcolm Clarke.....	do	Oct. 24, 1866	To feeding Major Wright, driver and horses, on their way to Helena and return.....	23 00
Joseph Long & Co.....	do	Oct. 23, 1866	To feeding horses for Major Wright, on his return from Helena, and himself and driver.....	15 00
James W. Goff	do	Oct. 25, 1866	For services as clerk and acting sub-agent in absence of Major G. B. Wright, visiting the various departments of his agency, and in consultation with Governor G. E. Smith, ex-officio Indian superintendent, two months and eighteen days, from September 1, 1866, at \$100 per month.	5 00
William C. Wright.....	do	Nov. 18, 1866	For sewing window curtains for office, 50 cents; for sewing 30 coffee and sugar sacks, \$3; for making Mountain Chief one coat, \$15.	260 00
Roch. Gobert.....	do	Dec. 13, 1866	For assisting in towing Macinac with Indian goods for Gros Ventres tribe at Muscleshell river.....	18 50
Constant Provost	do	Dec. 14, 1866	For assisting in towing Macinac boat with Indian goods for Gros Ventres tribe at Muscleshell river.....	64 25
Hugh McAchren.....	do	Dec. 14, 1866	For feeding five horses for G. B. Wright, Indian agent, and Velle, interpreter, as per bill rendered after the following chiefs were stopping at the agency, from the 10th to 15th of December, \$18; Mountain Chief, Calf Shirt, the Iron Little Wolf, and Bad Old Man, and Father of all Children.	64 25
William Kennedy.....	do	Dec. 15, 1866	For services of 15 days as guide for Major George B. Wright and the United States military to the Gros Ventres camp, at Muscleshell river, for distribution of amnesty goods, at \$5 per day in gold, or \$6 25 per day in greenbacks, from December 9 to December 24.	18 00
Anthony Juna.....	do	Dec. 24, 1866	For 36 days' services in towing goods to the Gros Ventres camp at the Muscleshell river and return to Fort Benton on foot.	93 75
Louis Dupuis.....	do	Dec. 24, 1866	To cash paid as follows: for frying pan, \$2; 3 tin cups, \$2; 1 coffee pot, \$2.....	90 00
George B. Wright.....	do	Nov. 30, 1866	(The above were purchased for the three men who towed the Macinac referred to in previous vouchers.) To sawing, splitting, and piling, for the use of the United States Indian agency, 64 cords of wood, as per agreement.	6 00
Charles Willoughby.....	do	Jan. 3, 1867	To assisting in removing annuity goods from steamboat Union, as per services rendered H. D. Upham, as sub-Indian agent.	34 09
Oscar Gruwell.....	do	Jan. 4, 1867	To making 75 1-gallon sacks for Indians.....	19 00
Roch. Gobert.....	do	Jan. 9, 1867	For Velle, interpreter, 1 pair of shoes, \$6; for Gros Ventres prisoner, taken by Piégas, 1 1-point blanket, \$5; 1 pair leggings, \$3 50; 1 shirt, \$3—\$11 50; 1 Macinaw boat, \$150; for Velle, interpreter, 15 pounds sugar at 40c., \$6. 10 pounds coffee at 50c., \$5; 1 box yeast powders, 50 cents; 1 sack of flour, \$7; 1 coat, \$25; 1 pair drawers, \$3; 2 shirts, \$7; 1 pair socks, 75 cents; 1 pound powder, 75 cents; 1 pound of balls, 25 cents; 1 bar of soap, 50 cents; 4 yards domestic at 50c., \$2—57 75; for office servant, 1 sack flour, \$12; 2 boxes yeast powders, \$1; 12 pounds bacon at 40c., \$4 80; for office, 1 axe and handle, \$4 50; for office servant, 1 sack flour, \$12; 1 pair pants, \$7—\$19.	11 35
I. G. Baker	do	Jan. 14, 1867		266 55

Carroll & Steel.....do	Jan. 15, 1867	For office, 4 ream letter paper, \$3; 1 ream leaf paper, \$6 50; 1 box matches, 25 cents; 2 split boxes, \$3; 1 paper tacks, 25 cents; 1 lock, \$4; 1 box muelage, \$1; 1 paper tacks, 25 cents; 1 pair of butts and screws, 35 cents; 2 dozen screws, 50 cents; 1 looking-glass, \$2 25; 2 pairs of butts, \$1 50; 1 8-day clock, \$18; 1 paper tacks, 25 cents; rope, \$1 50; 1 pound mixed paint, \$1; 1 dozen lead pencils, \$3; 2 lamp chimneys, \$2; 1 mouse trap, 50 cents; 1 pound nails, 15 cents; 1 dozen screws, 25 cents; 1 broom, \$1; 1 ream of letter paper, \$6; 2 lamp chimneys, \$2—\$38 50; for interpreter, merchandise, sundries, \$16 25; for Mountain Chief, 1 sack flour, \$12; 10 pounds bacon, \$4—\$16; for office porter, 1 box yeast powders, 30 cents; 20 pounds flour, \$2 40; 5 pounds coffee, \$2 50; 5 pounds sugar, \$2—\$7 40. To furnishing, sawing, splitting and piling for Indian agency office, 7 cords of fire-wood at \$20 per cord, \$140; to furnishing 6½ cords of fire-wood at \$12 per cord, \$72—\$212; credit by 4 wagon wheels worn out, belonging to Sun river farm, \$25; balance due, \$187.	98 15
Charles Perron .....do	Jan. 31, 1867	To furnishing 2 cords of fire-wood for agency office at \$15 per cord, \$30; cutting and piling the same, \$10— For office purposes, 50 3-cent stamps, \$1 50; 3 gallons coal oil at \$3 per gallon, \$9; 1 axe-handle, \$1; 1 broom, \$1; 5 quires letter paper at 60 cents, \$3; 1 bottle muelage, 50 cents; 1 quart coal oil, \$1; 1 dozen wicks, 50 cents; 4 ream of letter paper, \$3 50; 3 bunches envelopes, 75 cents; 1 barrel crackers, 77 pounds, at 25 cents, Blood's, \$19 25.	187 00
William Hamilton .....do	Mar. 23, 1867	To expenses in going to Helena and return, from visit officially to Governor Thomas F. Meagher, acting superintendent of Indian affairs: fare to Helena and return to Benton, \$72; hotel fare, in green-backs, 3 days, \$18.	40 00
I. G. Baker.....do	Aug. 20, 1867	To expenses in going to Helena and return from consultation with Governor Green Clay Smith, ex-officio superintendent of Indian affairs.	41 00
George B. Wright.....do	May 18, 1867	To expenses in going to Fort Benton from Cincinnati, Ohio, as per account rendered and hereto attached with sub-vouchers, and when sub-vouchers were not produced, it was impracticable to obtain them: railroad fare from Cincinnati to St. Louis, \$14; omnibus fare to St. Louis railroad depot, 50 cents; hotel bill at Lindell hotel, St. Louis, \$12 75; railroad fare from St. Louis to St. Joseph, \$17; steamboat fare from St. Joseph to Omaha, \$13; 2 days' meals, from St. Louis to St. Joseph, \$4; omnibus fare from St. Louis to St. Joseph railroad, 50 cents; omnibus fare from Omaha to hotel, 50 cents; omnibus fare from St. Joseph to steamboat, 50 cents; omnibus fare from Omaha to steamer Ben. Jonson, 50 cents; 16 meals from Cincinnati to St. Louis, \$3; 16 postage stamps on official letter, \$6. Having returned from Fort Union and proceeded overland from Omaha to Benton, the following expenses were incurred: hotel bill at Omaha, \$3; 3 meals per day, at \$1 50 each, \$18; Lotel bill at Denver, \$5 per day at \$1 50 each, \$27; fare at Salt Lake hotel, \$5; fare at Planter's hotel, Virginia City, \$8 80; 3 meals per day, at \$2 each, \$12; 2 meals per day, at \$2 each, \$12; fare at Helena hotel, \$5; 3 meals per day, at \$2, \$18; stage fare from Omaha to Helena, \$360; stage fare from Helena to Benton, \$31 25.	90 00
George B. Wright.....do	Aug. 12, 1867	For express charges paid by us to Oliver & Co.'s express from Helena to Messoula, at Oliver & Co.'s office in Messoula, as follows, viz.: paid Wells, Fargo & Co.'s bill for express charges on \$1,500 United States currency, from Portland, Oregon, to Walla-Walla, W. T., thence to Helena, M. T.; also to same on \$400 United States currency for express charges from Portland, Oregon, to Walla-Walla, W. T., said several amounts of \$1,500 and \$400 being deemed safer, under insurance for delivery by Wells, Fargo & Co., to John W. Wells, United States Indian agent, at the above-named places, subject to his order, at the time he started on his trip from Walla-Walla, February 19, 1867, to the Flathead Indian agency, \$134 50; for express charges paid to Oliver & Co., of Messoula, for expressing, under insurance, the above \$1,500 from Helena to Messoula, M. T., for John W. Wells, United States Indian agent, at 5 cents per dollar, amounting to \$75.	125 50
Bonner & Welch.....do	May 13, 1867	For freight on 300 pounds of seed peas belonging to the Flathead agency, (purchased by John W. Wells, United States Indian agent, from Winslett & Haack, at Stevenson, near Fort Owen,) from Fort Owen to Messoula, M. T., \$3 85; for freight on two cases of drugs, (purchased from F. B. Owen by John W. Wells, United States Indian agent, for use of hospital of Flathead Indian agency,) from Fort Owen to Messoula, M. T., \$9 50.	579 20
Bonner & Welch.....do	May 29, 1867	To 2 blank books at 62½c., \$1 25; 2 thimbles at 31½c., 63 cents; 1 8-quire blank book, \$7 50; 1 bottle red ink, \$1 88; 300 envelopes, official, at \$2 50 per 100, \$7 50; 1 ream foolscap paper, 15 62; 1 ream letter paper, 12 50; 1 ream note paper, \$7 50; 1 looking-glass, \$15.	209 50
Bonner & Welch.....do	May 30, 1867		13 35
Bonner & Welch.....do	May 30, 1867		69 38

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
David Pattee	John W. Wells	June 8, 1867	For travelling expenses of Agent Wells, and L. L. Blake, superintendent of farming at Flathead Indian agency, to Bitter Root, to hold a council with the Flathead Indians, viz., 8 meals and 2 beds, on the 15th and 17th of May, 1867, at \$1 each, \$10; for 2 meals for L. L. Blake, superintendent of farming, (on his return from council, held at Bitter Root with Flathead Indians, on the 6th and 7th of June, 1867,) at \$1 each, \$2.	\$12 00
Bonner & Welch	do	June 8, 1867	For this amount paid by us for John W. Wells, United States Indian agent, being the difference between the value of a horse of Agent Wells belonging to Flathead agency, exchanged at Messoula on the 8th day of June instant, for horse of David Ferry, on return of agent and superintendent of farming from council at Bitter Root.	20 00
Hall & Gregory	do	June 8, 1867	For ferriages at Messoula river of Agent Wells and L. L. Blake, superintendent of farming at the Flathead Indian reservation, M. T., visiting Bitter Root to hold a council with the Flathead Indians, May 15, 1867, viz., 2 horses and 2 men going, and ferriages for same returning on the 17th of May, 1867, being for 4 horses and 4 men, at \$1 40½ each, \$11 25; for ferriages at Messoula river of Agent Wells and L. L. Blake, superintendent of farming at the Flathead Indian reservation, visiting Bitter Root to hold a council with the Flathead Indians, viz., 2 horses and 2 men, going on the 5th of June, 1867, and ferriages for same returning June 8, 1867, being for 4 men and 4 horses at \$1 40½ each, \$11 25.	22 50
Haydon & Ross	do	June 11, 1867	For travelling expenses of Agent Wells and L. L. Blake, superintendent of farming at the Flathead Indian agency, to Bitter Root to hold council with the Flathead Indians, viz., 2 horses to hay and 2 horses to grain on the 15th and 17th of May, 1867, at \$3 each, \$6; for horses to hay and grain, of Agent Wells and L. L. Blake, superintendent of farming, &c., on the 6th and 7th of June, 1867, on their return from council held at Bitter Root with Flathead Indians, at \$4 each, \$8; and for grain and hay to horse of D. Ferry, exchanged by agent June 8, 1867, for his, unable to travel, \$2; for grain and hay to 2 horses of Agent Wells and De Buter, physician of agency, on a special visit to Messoula and Hell Gate to examine the sanitary condition of Indian lodges, June 17 and 18, 1867, feed 2 days at \$3 each, and an extra feed for same at \$1 each, \$8.	24 00
Bonner & Welch	do	June 22, 1867	For this amount paid George McGowan, packer, for transportation paid by him to the Columbia and Montana Stage Company, May 29, 1867, for 2 trunks, 180 pounds, and 2 boxes of merchandises, 170 pounds, (belonging to J. W. Wells, United States Indian agent, and L. L. Blake, superintendent of farming for Flathead agency,) making 350 pounds, at 20 cents per pound, from Wallula to Pend d'Oreille lake, \$70; for this amount paid by said McGowan to Oregon Steam Navigation Co., May 29, 1867, for same, on same from Portland, Oregon, to Wallula, W. T., \$5 47; for freight on same, for same charged by George McGowan packer, from Pend d'Oreille lake to Flathead agency on same for same, viz., 350 pounds at 18 cents per pound freight, for packing, \$63 84.	139 29
Robert Dougherty & Bro. H. D. Upham	Com'r of Indian Affairs. do	May 20, 1867 Jan. 1, 1867	For ambulance and harness furnished for the use of the Indian department in Montana Territory. For services as clerk to G. E. Upson, commissioner to treat with the Blackfoot Indians, from July 1 to December 1, 1866, at \$100 per month, and for services as acting Indian agent from December 1, 1865, to September 1, 1866, at \$100 per month, together with expenses incurred on trip from Fort Ben on to Washington, D. C.	360 00 1, 600 00
Sidney Edgerton	do	Oct. 29, 1866	To balance on settlement of his account as governor and ex-officio superintendent of Indian affairs.	2, 845 50
Green Clay Smith	I. R. Goodwin	Mar. 30, 1867	For commutation of mileage in coming from Virginia City, Montana, to Washington, D. C., and return, on business connected with the Indian department, 5,000 miles, at 10 cents per mile.	500 00
James R. Dakes	Com'r of Indian Affairs.	April 26, 1867	For services as clerk to the superintendent of Indian affairs, from November 30, 1866, to April 1, 1867, at \$1,500 per annum.	486 67

C. Francis Bates	do	April 10, 1867	50 pairs 3-point white Mackinaw blankets, 8 pounds; 50 pairs 3-point white Mackinaw blankets, 8 pounds;—100 pairs at \$10, \$1,000; 50 pairs 2½-point scarlet Mackinaw blankets, 6 pounds; 50 pairs 2½-point scarlet Mackinaw blankets, 6 pounds; 50 pairs 2½-point scarlet Mackinaw blankets, 6 pounds;—200 pairs at \$8 70, \$1,740; 6 pairs wrappers at \$6, \$36; drayage, \$2.	2,778 00
John V. Farwell & Co.	do	May 7, 1867	96 8-4 wool shawls at \$1 70, \$163 20; 20 pounds linen thread at \$1 35, \$27; 20 pounds cotton thread at 70 cents, \$14; 1,997 yards blue drill at 28 cents, \$559 16; 1,480 yards bed drill at 24 cents, \$355 20; 200 hickory shirts at 80 cents, \$160; 1,483½ yards hickory shirting at 21 cents, \$311 54; 1,297 yards bed ticking at 30 cents, \$389 10; package, strapping and carting, \$16 25.	1 114 45
Hunt & Co.	do	April 18, 1867	2 dozen axes, handled, at \$17 per dozen, \$34; 2 dozen axes handled, at \$17 per dozen, \$34; 2 dozen axes handled, at \$17 per dozen, \$34; 2 dozen axes, handled, at \$17 per dozen, \$34; 50 dozen iron table spoons, at 29 cents per dozen, \$14 50; 20 dozen butcher knives, at \$4 75 per dozen, \$95; 500 dozen fish hooks, assorted, at 4 cents per dozen, \$20; 60 dozen fish lines, assorted, at 50 cents, \$30; 1 case and straps, \$1 50; cartage, \$1.	332 00
Total				15,646 16
<i>Incidental expenses of the Indian service in Nevada.</i>				
James W. Nye	Com'r of Indian Affairs	Aug. 3, 1866	To balance due on the settlement of his accounts as ex-officio superintendent of Indian affairs	7,311 88
Drinker & Anderson	George W. Dent	Sept. 20, 1866	To insurance on dry goods for Indian service in Nevada \$3,820 24, at 3¼ per cent	133 70
Wells, Fargo & Co.	do	Nov. 2, 1866	For freight from New York to San Francisco on following packages for Nevada Indians, per steamer: Washoes of Carson, at 3 cents, \$58 63; Pah-Utes of Walker river, at 3 cents, \$77 33; Pah-Utes of Humboldt, at 2 cents, \$80 11; Carson Valley Pah-Utes, at 3 cents, \$84 50; Pyramid Lake Pah-Utes, at 3 cents, \$82 89; Nevada Panakes, at 2 cents, \$80 11.	463 57
Whitney & Co.	do	Nov. 10, 1866	For transportation on 17 cases (4,583 pounds) of Indian goods belonging to Nevada superintendency from San Francisco, California, to Carson City, Nevada, at 4.3 cents per pound.	197 07
D. Hardy	do	Nov. 12, 1866	For storage and drayage of Indian goods one month, commencing October 29 and ending November 29, 1866: Pyramid Lake Pah Utes, 3 packages, 34 feet; Nevada Panakes, 2 packages, 33 feet; Washoes of Carson valley, 2 packages, 19 feet; Humboldt Pah-Utes, 3 packages, 33 feet; Pah Utes, Walker river, 3 packages, 32 feet; Dent Hart, 1 package, 5 feet; Snake Carson valley, 3 packages, 35 feet (16 packages,) 191 feet, at \$3 53 per ton; cartage at rate of \$1 40.61 per ton, including wharfage.	16 85
George W. Dent	do	Nov. 19, 1866	For expenses incurred in travelling on official business as purchasing agent for Pacific coast; railroad fare and hotel bills from October 14 to November 19, 1866.	88 40
Charles Hutchins	do	Nov. 19, 1866	For services as clerk for Superintendent George W. Dent, from November 1 to November 19, 1866	15 00
Main & Winchester	do	Nov. 28, 1866	For 1 set 4-horse Concord harness for Arizona Indian superintendency	130 00
R. S. Eells & Co	do	Nov. 28, 1866	For 1 thorough-brace 4-horse ambulance complete for Arizona Indian superintendency	500 00
Banning & Co	do	Dec. 3, 1866	For storage and commission on eleven packages merchandise, 188 feet	28 00
George R. Butler	do	Dec. 5, 1866	For 2 gray mares for Arizona Indian superintendency	220 00
M. W. Childs	do	Dec. 5, 1866	For 1 travelling basket and cooking utensils for use of Arizona Indian superintendency	25 00
Henry W. Nichols	do	Dec. 5, 1866	For 2 bay horses for use of Arizona Indian superintendency	250 00
Levi Bashford	do	Dec. 5, 1866	For 6 pairs gray blankets for Arizona Indian superintendency, at \$12 per pair	72 00
P. Beandry	do	Dec. 6, 1866	For 1 Henry rifle, \$59 50; 250 cartridges for same, at \$3 per hundred, \$7 50, for Arizona Indian superintendency.	67 00
Manuel Lackson	do	Dec. 6, 1866	For one currycomb and brush, \$3; 4 nose bags, at \$1 75, \$7; 2 whip stocks, \$3; one water keg and bucket, \$5; 17 pounds rope, at 35 cents, \$5 95; 1 can axle grease, \$1; for Arizona Indian superintendency.	24 95
George W. Dent	do	Dec. 31, 1866	For travelling expenses from San Francisco, California, to La Paz, Arizona, under orders from office of Indian affairs, as follows: Steamer fare from San Francisco to Wilmington, \$37; hotel bill at Wilmington, \$3 50; stable bill at Los Angeles, 3 days for 4 horses—12 days—at \$2 50 each, \$30; 100 pounds of barley at Los Angeles, at 2 cents, \$2; hotel bill at Los Angeles, \$13; 8 feeds for 4 horses at Mud Springs, (night and morning,) at 75 cents, \$6; same at San Bernardino, at 75 cents, \$6; hotel bill at San Bernardino \$8; provisions and groceries for trip from San Bernardino to La Paz, \$25; 8	233 00

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

DISBURSEMENTS FOR INDIAN SERVICE.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Geo. W. Dent—Cont'd.	George W. Dent.....	Dec. 31, 1866	feeds for 4 horses at Cooper's Ranch, (night and morning,) at 75 cents, \$6; at Noble's Ranch, 100 pounds of hay, at 5½ cents, \$5 50, and 200 pounds barley, at 5½ cents, \$11—\$16 50; at Dr. Smith's Ranch, 100 pounds hay, at 6 cents, \$6, and 100 pounds barley, at 6 cents, \$6—\$12; at Agua Caliente, paid \$3 to Indians for hunting strayed horses; at Tatos, for 4 horse feeds, at 50 cents, \$2; at Martien's, 4 horse feeds, at 50 cents, \$2; at Dos Palmos, 150 pounds hay, at 10 cents, \$15, and 100 pounds barley, at 10 cents, \$10—\$25; at Chuckie Walla, 8 feeds hay, (night and morning,) at 75 cents, \$6, and 100 pounds barley, at 10 cents, \$10; at Willow Springs, 8 feeds hay and barley, (night and morning,) at \$1 50, \$12; ferriage over Colorado river, \$8. To amounts paid at sundry times from December 19 to December 31, 1866, to Indians for wood and water for use of office of superintendency, \$9; amount paid for subsistence of Iretaba, head chief of the Mohaves, for 13 days, commencing December 19 and ending December 31, 1866, \$9 30. For rent of office at La Paz for superintendency, commencing December 19 and ending December 31, 1866, 13 days, at \$25 per month.	\$18 30
George W. Dent.....	do	Dec. 31, 1866	To amounts paid at sundry times from December 19 to December 31, 1866, to Indians for wood and water for use of office of superintendency, \$9; amount paid for subsistence of Iretaba, head chief of the Mohaves, for 13 days, commencing December 19 and ending December 31, 1866, \$9 30. For rent of office at La Paz for superintendency, commencing December 19 and ending December 31, 1866, 13 days, at \$25 per month.	10 48
Peter Doll.....	do	Dec. 31, 1866	For services rendered as clerk to Superintendent George W. Dent, commencing December 19 and ending December 31, 1866, at \$1,800 per annum, \$63 58, less internal revenue tax on \$42 40, at 5 per cent., \$2 11.	61 46
Charles Hutchins	do	Dec. 31, 1866	For Arizona Indian superintendency, 778 pounds barley, at 8 cents, \$62 24; 850 pounds hay, at 4½ cents, \$38 25.	100 49
M. McCartney	do	Dec. 31, 1866	To services rendered the Arizona Indian superintendency as interpreter for 13 days, commencing December 19 and ending December 31, 1866, at rate of \$500 per annum.	17 67
Buffalo, (Indian).....	do	Dec. 31, 1866	For transportation of 11 packages, 4,016 pounds, of Arizona annuities from Wilmington, California, to La Paz, Arizona, 300 miles, at 14 cents.	562 24
Newton Noble.....	do	Jan. 3, 1867	For Arizona Indian superintendency, 1,006 pounds beans, at 11½ cents, \$115 67; 245 pounds tobacco, at 80 cents, \$196; 40 pounds candles, at 60 cents, \$24.	335 67
Gray & Co.....	do	Jan. 8, 1867	For Arizona Indian superintendency, 5,104 pounds beef, at 15 cents	765 60
Charles B. Gennug.....	do	Jan. 9, 1867	For Arizona Indian superintendency, 2,700 pounds corn, at 10 cents	270 00
John Yount	do	Jan. 9, 1867	For Arizona Indian superintendency, 350 pounds hay, at 8 cents	28 00
Henry Winslow	do	Jan. 9, 1867	To 2,500 pounds corn, at 10 cents, \$250; 438 pounds barley, at 8 cents, \$35 10	285 10
M. McCartney	do	Jan. 9, 1867	To freight on 5 bales blankets from San Francisco, California, to Carson City, Nevada, 624 pounds at 7 cents.	43 68
Whitney & Co.....	do	Jan. 21, 1867	For Arizona Indian superintendency, 10 head American cows, at \$30	300 00
A. J. Myers	do	Jan. 28, 1867	For Arizona Indian superintendency, 780 pounds beans, at 10 cents	78 00
A. M. Kavena.....	do	Feb. 7, 1867	To 3 dozen camp kettles, at \$18 per dozen, and 2 camp kettles (large) at \$2 62½ each, \$5 33	59 33
C. Lanbenheimer	do	Feb. 7, 1867	To 184 pounds corn, at 10 cents, \$18 40; 116 pounds corn, at 10 cents, \$11 60	30 00
M. McCartney	do	Feb. 25, 1867	To 2,913 pounds corn, at 13½ cents, \$393 25; 2 ploughs, at \$35, \$70	463 25
W. M. Reynolds.....	do	Mar. 8, 1867	For feeding in La Paz, 4 horses, commencing January 10 and ending March 21, 1867, 71 days, at 25 cents per day for each, for Arizona Indian superintendency.	71 00
John Duff	do	Mar. 21, 1867	To 2 tons hay, at \$20, for Arizona Indian superintendency	40 00
Oliver Keeler.....	do	Mar. 22, 1867	To shoeing 4 horses, at \$4, for Arizona Indian superintendency	16 00
Cornelius Soult.....	do	Mar. 25, 1867	For rent of office for Arizona Indian superintendency at La Paz, commencing January 1 and ending March 31, 1867, 3 months, at \$25.	75 00
Peter Doll.....	do	Mar. 31, 1867	For 194 pounds of beef for delegation of Chemehuevis Indians, convened at La Paz by authority of superintendent of Indian affairs for council with Mohaves and Yavapais on 22d, 23d, and 24th days of February, 1867, at 15 cents per pound, \$29 10; for 213 pounds of beef furnished at sundry times during	61 05
José M. Arayzal	do	Mar. 31, 1867		

Gray & Co.....	do	Mar. 31, 1867	January, February, and March, 1867, to sick and destitute Indians, by order of superintendent of Indian affairs, at 15 cents per pound, \$31 95. To 431 pounds beans, at 10 cents, \$43 10; 3,422 pounds beans, at 10 cents, \$342 20; 1 pair shoes, \$4; 1 dozen cigarettes, 75 cents; 1 sack salt, \$1, for Arizona Indian superintendency.	391 05
Charles Gross.....	do	Mar. 31, 1867	For board in La Paz of Iretaba, head chief of Mohaves, and Coshackema, head chief of Yavapais, January 3 to 12, February 17 to 25, March 15 to 23, 26 days, at \$1 per day each chief, \$52; for 70 loaves of bread furnished at council of Chemehuevis, Mohaves, and Yavapais, February 22 and 24, 1867, at 37½ cents per loaf, \$26 25; for 120 loaves of bread furnished at sundry times during months of January, February, and March, 1867, to sick and destitute Indians by order of superintendent of Indian affairs, at 37½ cents per loaf, \$45.	123 25
Snyder Oliver	do	Mar. 31, 1867	For water furnished office Indian affairs, commencing January 1, 1867, and ending March 31, 1867, 3 months, at \$5 per month, \$15; for fuel furnished office for said 3 months at \$2 50. \$7 50.	22 50
Charles Hutchins	do	Mar. 31, 1867	For services rendered Arizona Indian superintendency as clerk from January 1, 1867, to March 31, 1867, 3 months, at the rate of \$1, 800 per annum, \$450, less internal revenue tax on \$300 at \$5, \$15.	435 00
Buffalo, (Indian).....	do	Mar. 31, 1867	For services rendered the Arizona Indian superintendency as interpreter, from January 1, 1867, to March 31, 1867, 3 months, at \$500 per annum.	125 00
Joseph Bassett.....	do	Jan. 31, 1867	To 125 barrels flour at \$6 08, \$760; 250 gunny bags for packing same, \$84 18, for Arizona Indian superintendency.	844 18
Joseph Bassett.....	do	Jan. 31, 1867	For Arizona Indian superintendency 54 sacks barley, 5,314 pounds	74 50
L. I. F. Jaeger	do	Apr. 17, 1867	To transportation of 2 cases weighing 500 pounds of annuities for Pimos and Maricopa Indians from Fort Yuma to Maricopa Wells, at 10 cents per pound, in coin, currency rated at 75 cents on the dollar.	66 66
Colorado Navigation Co.	do	June 6, 1867	For transportation from San Francisco, California, to La Paz, Arizona, 250 gunny bags of flour, 25,000 pounds, (12½ tons,) and 54 sacks barley, 5,314 pounds, (2 17¼-1800 tons.) at \$57 50 per ton payable in coin its equivalent \$383 50, legal tender notes worth in San Francisco 73½ cents on the dollar.	1,208 84
J. A. Bradshaw	do	June 22, 1867	For ferriage across Colorado river of Chemehuevis Indians to attend council with Mohaves, by order of Superintendent Dent, January 23 to May 23, 1867, 58 persons at 50 cents.	29 00
Charles Gross.....	do	June 30, 1867	For 200 loaves of bread furnished council of Mohaves and Chemehuevis Indians at La Paz, (resulting in treaty of peace,) at 12½ cents gold, \$25, currency notes valued at 75 cents on the dollar.	33 33
S. Olive	do	June 30, 1867	For water furnished Arizona Indian superintendency's office for second quarter 1867, 91 days	22 75
Charles K. Cavell.....	do	June 30, 1867	For Arizona Indian superintendency 4,600 pounds flour at 11 cents, \$506; 829 pounds bacon at 40 cents, \$331 60; 2,925 pounds beans at 12½ cents, \$365 62; 100 pounds salt at 15 cents, \$15.	1,218 22
G. W. Dent.....	do	June 30, 1867	To amount paid for Indian labor from April 1, 1867, to June 30, 1867, in clearing office, the same persons being frequently used as messengers to Indian camps, 91 days at 25 cents per day.	22 75
G. W. Dent.....	do	June 30, 1867	For Arizona Indian superintendency 1 set 2 horse plough harness \$29, 4 collars (horse) \$12, 2 bridles \$5, freight on same from San Francisco to La Paz in gold \$7, \$53, currency notes worth in San Francisco 74 cents on the dollar.	71 62
Charles Hutchins	do	June 30, 1867	To services rendered Arizona superintendency as clerk from April 1, 1867, to June 30, 1867, 3 months at \$1,500 per annum, \$375, less internal revenue tax on \$125 at 5 cents, \$6 25.	368 75
M. Goldwater & Co.....	do	June 30, 1867	To 2 hay forks for Arizona superintendency at \$4 75	9 50
M. Goldwater & Co.....	do	June 30, 1867	For 618 pounds barley at 12½ cents, \$77 25; ¼ pound Epsom salts \$1 50; 5 10-12 ounces fish lines \$1 50, \$8 75, \$87 50, United States currency notes valued in La Paz at 75 cents on the dollar.	116 67
Charles Rodgers	do	June 30, 1867	For medical attendance furnished Indians of Arizona superintendency as follows: On one Mohave woman, May 1 to 4, 5 visits at \$5, \$25; on one Mohave woman May 17 to 21, 5 visits at \$5, \$25; on Iretaba, head chief Mohaves, June 5 to 6, 3 visits at \$5, \$15.	65 00
Gray & Co.....	do	June 30, 1867	For Arizona superintendency 1 box candles, 20 pounds, \$8 25; 2 bottles black ink, 50 cents; 1 bottle red ink, 75 cents; 92 pounds corn meal, \$11 96; 13 pounds brown soap at 25 cents, \$3 25; 2½ pounds castile at 50 cents, \$1 25; 5 dozen matches at 38 cents, \$1 90; 2 sacks salt at 75 cents, \$1 50; 2 bottles sweet oil \$1; 6 pounds horse medicine at 75 cents, \$4 50; 2 cans axle grease \$2; 60 pounds beans at 9 cents, \$5 40; 1 broom, \$1; 2 water barrels at \$5, \$10, price in gold \$53 26, United States currency notes in La Paz valued at 75 cents on the dollar.	71 00
Peter Doll.....	do	June 30, 1867	For rent of office for Arizona superintendency, commencing April 1, 1867, and ending June 30, 1867, 3 months, at \$25 per month.	75 00

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Cornelius Sault.....	George W. Dent.....	June 30, 1867	To shoeing 4 horses at \$6, \$24; 2 cleavices for plough \$5 33, for Arizona Indian superintendency.....	\$29 33
A. J. Myers.....	do.....	June 30, 1867	To hauling Indian freight from landing near La Paz to office, 15½ tons flour and barley, at \$6 50 per ton \$99 12, and services as watchman over said freight 3 days, (night and day,) at \$3 50 per day, \$10 50.	109 62
A. J. Myers.....	do.....	June 30, 1867	For Arizona Indian superintendency 1,100 pounds hay at 5 cents.....	55 00
John Fendge.....	John Fendge.....	Jan. 18, 1867	To expenses incurred in forwarding annuities to Pimos agency, and transportation, &c., of annuities for Yumas, hauling from La Paz to steamboat landing, \$7 14, passage and freight \$49 98.	57 12
John Fendge.....	do.....	Jan. 23, 1867	To ferrriage \$17 14, hauling \$14 28.....	31 42
John Fendge.....	do.....	Jan. 31, 1867	To board, &c., \$56 80; passage \$21 42; storage \$7 14; incidental expenses \$25.....	110 36
S. Kenifech.....	do.....	Mar. 31, 1867	For water furnished office from January 1 to March 31, 1867, \$22 50; fuel furnished office from January 1 to March 31, 1867, \$22 50; rent of office for month of March, 1867, \$15.	60 00
S. Kenifech.....	do.....	Apr. 30, 1867	For water furnished office April 1, 1867, to April 30, 1867, \$7 50; rent of office month of April, 1867, \$15.	22 50
S. Kenifech.....	do.....	May 1, 1867	For water furnished office May 1, 1867, to May 31, 1867, \$7 75; rent of office month of May, 1867, \$15.	22 75
C. Lanbenheimer.....	do.....	June 15, 1867	For 1 sprinkling pot for office.....	4 63
S. Kenifech.....	do.....	June 30, 1867	For water furnished office June 1, 1867, to June 30, 1867, \$7 50; rent of office month of June, 1867, \$15.	22 50
Drinker & Anderson.....	Com r of Indian Affairs.	Sept. 27, 1866	To 728½ yards calico at 18½ cents, \$134 81; 18 pairs men's pants at \$3 25, \$58 50; 4 dozen cotton handkerchiefs at \$2 75, \$11; 10 dozen spools cotton at 80 cents, \$8; 2 pounds cotton thread at \$1, \$2; 3 pounds linen thread at \$1 30, \$3 90; 1 gross gilt buttons \$1 25; 1 M needles \$1 75; 139½ yards satinets at 80 cents, \$111 80; 311 yards cotton plaids at 24 cents, \$74 64, case and strapping \$2 50, total \$410 15; 107½ yards satinets at 80 cents, \$86; 248½ yards hickory stripes at 22 cents, \$55 85; 473½ yards ticking at 27½ cents, \$130 20; strapping and case \$2 50, total \$274 55.	684 70
Drinker & Anderson.....	do.....	Sept. 27, 1866	To 709 yards calico at 18 cents, \$131 16; 188½ yards hickory stripes at 22½ cents, \$42 41; 76 yards satinets at 80 cents, \$60 80; 4 dozen cotton handkerchiefs at \$2 75, \$11; 10 dozen spools cotton at 80 cents, \$8; 2 pounds cotton thread at \$1, \$2; 3 pounds linen thread at \$1 30, \$3 90; 1 gross gilt buttons \$1 25; 1 thousand needles \$1 75; 18 pairs men's pants at \$3 25, \$58 50; case and strapping \$2 50; total \$323 27; 12¾ yards hickory stripes at 22½ cents, \$27 84; 165½ yards satinets at 80 cents, \$132 20; 246½ yards of cotton plaids at 24 cents, \$59 10; 47½ yards ticking at 27½ cents, \$13; case and strapping, \$2 50; total \$234 64; 378 yards ticking at 27½ cents, \$103 95; case and strapping \$1 25; total \$105 20.	663 11
Drinker & Anderson.....	do.....	Sept. 27, 1866	721½ yards calico, at 18½ cents, \$133 51; 1,000 needles, \$1 75; 18 men's pants, at \$3 25, \$58 50; 1 gross gilt buttons, \$1 25; 3 pounds linen thread, at \$1 30, \$3 90; 2 pounds cotton thread, at \$1, \$2; 10 dozen spool cotton, at 80 cents, \$8; 4 dozen cotton handkerchiefs, at \$2 75, \$11; 31½ yards hickory stripes, at 22 cents, \$70 15; 58½ yards satinet, at 80 cents, \$46 80; 252½ yards cotton plaids, at 24 cents, \$60 66; case and strapping, \$2 50—total, \$400 02; 218 yards satinet, at 80 cents, \$174 40; 329½ yards ticking, at 27 cents, \$90 67; case and strapping, \$2 50—total, \$267 57.	667 59
Drinker & Anderson.....	do.....	Sept. 27, 1866	343½ yards calico, at 18½ cents, \$63 54; 123½ yards hickory stripes, at 22 cents, \$27 78; 64½ yards satinet, at 8 cents, \$51 40; 4 dozen cotton handkerchiefs, at \$2 75, \$11; 5 dozen spool cotton, at 80 cents, \$4; 2 pounds cotton thread, at \$1, \$2; 1 pound linen thread, \$1 30; 1 gross gilt buttons, \$1 25; 1,000 needles, \$1 75; 10 pairs men's pants, at \$3 25, \$32 50; 63½ yards cotton plaids, at 24 cents, \$15 30; case and strapping, \$1 75—total, \$213 57; 63 yards satinet, at 80 cents, \$50 40; 239½ yards ticking, at 27½ cents, \$65 79; 64½ yards cotton plaids, at 24 cents, \$15 34; case and strapping, \$1 75—total, \$133 48.	347 05
Drinker & Anderson.....	do.....	Sept. 27, 1866	729½ yards calico, at 18½, \$134 90; 4 dozen cotton handkerchiefs, at \$2 75, \$11; 10 dozen spools cotton, at 80 cents, \$8; 2 pounds cotton thread, at \$1, \$2; 3 pounds linen thread, at \$1 30, \$3 90; 1 gross gilt	682 69

Drinker & Anderson.....do	Sept. 27, 1866	Buttons, \$1 25; 1,000 needles, \$1 75; 18 pairs men's pants, at \$3 25, \$58 50; 69 yards hickory stripes, at 22 cents, \$15 52; case and strapping, \$1 75—total, \$238 57; 275½ yards satinett, at 80 cents, \$220 40; 254½ yards cotton plaid, at \$24, \$61 88; 186½ yards hickory stripes, at 22½ cents, \$42 02; case and strapping, \$2 50—total, \$326; 425 yards ticking, at 27 cents, \$116 87; case and strapping, \$1 25—total, \$118 12.	692 79
Stonehill & Isidore.....do	Oct. 2, 1866	719 yards calico, at 18 cents, \$133 01; 179 yards hickory stripes, at 22 cents, \$40 27; 4 dozen cotton handkerchiefs, at \$2 75, \$11; 10 dozen spool cotton, at 80 cents, \$8; 2 pounds cotton thread, at \$1, \$2; 3 pounds linen thread, at \$1 30, \$3 90; 1 gross gilt buttons, \$1 25; 18 pairs men's pants, at \$3 25, \$58 50; 1,000 needles, \$1 75; case and strapping, \$1 75—total, \$261 43; 118½ yards hickory stripes, at 22 cents, \$26 06; 191½ yards satinett, at 80 cents, \$153 40; 63½ yards cotton plaid, at 24 cents, \$15 30; case and strapping, \$2—total, \$197 36; 86½ yards satinett, at 80, \$69; 127½ yards cotton plaid, at 24 cents, \$30 66; 481½ yards ticking, at 27 cents, \$132 34; case and strapping, \$2—total, \$234.	82 31
T. T. Dwight.....do	Jan. 1, 1867	To 6 dozen black wool hats, at \$1 03½, \$61; 1 case, cartage, &c., \$1 31	563 86
E. B. Rail.....do	Jan. 1, 1867	For travelling expenses from Omaha, Nebraska, to Carson City, Nevada, as follows: from Omaha to Washington, \$77 75; expenses in Washington awaiting orders, \$19 75; from Washington to New York, \$11 70; expenses in New York, \$9 30; New York to San Francisco, California, \$300; extra baggage, portage, &c., crossing Isthmus, \$38 50; expenses at San Francisco awaiting returns, as per orders of late Superintendent Maltby, \$46 20; expenses of self and baggage from San Francisco to Carson City, Nevada, \$60 66.	16 00
John G. Fox.....do	Jan. 1, 1867	For 1 lamp, \$6 50; 4 lengths of stove-pipe, \$5; 1 elbow, \$1 25; one pair shears, \$1 25; 10 pounds nails, at 20 cents, \$2.	53 75
A. B. Driesbach.....do	Jan. 1, 1867	For 1 ream letter paper, \$12; ¼ ream of cap paper, \$6; 1,000 envelopes, \$16; 2 inkstands, \$6; 1 ruler, \$1 50; 1 folder, 75 cents; ¼ dozen penholders, 50 cents; 1 bottle ink, \$2; 1 dozen lead pencils, \$1 75; 1 gross pens, \$2; 1 dozen blotters, (sheets,) \$1; 1 bottle mucilage, \$1 25; 1 letter book, \$3.	46 50
G. D. Fryer.....do	Jan. 1, 1867	For 1 oil-can, \$2; 1 gallon of oil, \$2; 2 brooms, \$2; 3 cords stove wood, at \$8, \$24; one office table, \$15; 1 tin bucket, \$1 50.	15 00
Wells, Fargo & Co.....do	Jan. 9, 1867	For 3 office chairs, at \$5	20 00
Silas Caulkins.....do	Jan. 10, 1867	For transportation of two thousand dollars (\$2,000) from San Francisco, California to Carson City, Nevada, for use of Indian service.	1,576 25
T. T. Dwight.....do	Feb. 11, 1867	For services as clerk to Superintendent Parker, from December 1, 1865, to December 31, 1866, 13 months, at \$125 per month, \$1,625; less internal revenue tax on \$975, at 5 per cent, \$48 75.	153 25
T. T. Dwight.....do	Feb. 18, 1867	For expenses incurred in distributing goods to Pah-Ute Indians in Humboldt county, Nevada, for self, assistants, and team at Dayton, \$11 67; at Coffman's, \$11 50; toll, \$2 50; expenses at Sprague's, \$12; at Lovelock's, \$68; return expenses at Sprague's, \$13 33; at Coffman's, \$13; toll, \$1 50; expenses at Gate's, \$6 75; at Virginia, \$13.	50 25
B. H. Meder.....do	Feb. 11, 1867	For travelling expenses incurred with assistant to Pyramid lake, and return, to distribute goods to Indians; expenses at Ophir for self, assistant, and horses, \$10; toll, \$1 25; expenses at Glendale, \$5; at Clark's, \$8 50; at Pyramid lake, \$13 50; at Clark's, \$8 50; at Steamboat Springs, \$4 75.	80 00
W. J. Magee.....do	Feb. 11, 1867	For 10 days' hire of horses and wagon from February 1, 1867, to February 11, 1867, in going to, and returning from Humboldt county, Nevada, to distribute Indian goods, at \$8 per day.	419 25
W. J. Magee.....do	Feb. 20, 1867	For transportation of 5,590 pounds Indian goods from Carson City to Humboldt lake, Nevada, at \$7 50 per 100 pounds.	282 15
T. T. Dwight.....do	Mar. 4, 1867	For transportation of 5,130 pounds of Indian goods from Carson City to Pyramid lake, Nevada, at \$5 50 per 100 pounds.	70 20
W. J. Magee.....do	Mar. 5, 1867	For travelling expenses for self and assistant to distribute goods to Pah-Ute Indians of Carson Sink, Nevada: expense at Gate's for self, assistant, and horses, \$9 25; toll, \$1 50; expense at Bisby Station, \$15 60; toll, 75 cents; expense at Hill's, \$16; toll, 75 cents; returning, at Bisby, \$15 60; at Gate's, \$9 25; toll, \$1 50.	306 35
M. Rinkel.....do	Mar. 6, 1867	For transportation of 5,570 pounds of Indian goods from Carson City to Sink of Carson, Nevada, at \$5 50 per 100 pounds.	16 00
M. Rinkel.....do		To 100 pounds beef, at 16 cents per pound	

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
H. D. Treadway.....	T. T. Dwight.....	Mar. 31, 1867	For rent of office for superintendent of Indian affairs for Nevada, from January 1, 1867, to March 31, 1867, 3 months, at \$25 per month.	\$75 00
Ira A. Lewis.....	do.....	Mar. 31, 1867	For services rendered as clerk to superintendent of Indian affairs for Nevada, from January 1, 1867, to March 31, 1867, 3 months, at \$125 per month, \$375; less internal revenue tax on \$225, at 5 per cent, \$11 25.	363 75
E. B. Rail.....	do.....	Mar. 31, 1867	To storage on Indian goods, 3 months, at \$20 per month.	60 00
T. T. Dwight.....	do.....	Mar. 31, 1867	For actual expenses incurred in travelling to the Walker's river reservation, and to the Ruby valley Indians and return: expenses at Virginia, \$16; toll, \$2 50; at Mason's, \$12; at Bucklin's, \$12; toll, \$1 25; at Sand Spring, \$14; toll, \$1 25; at West Gate, \$4; Cold Spring, \$13 50; Ruthford's, \$5; toll, \$1 25; Miller's, \$12; Jacobsville, \$5; Austen, \$30; Mount Airy, \$12; Smith's Creek, \$4; toll, \$1 25; Cold Spring, \$12 75; West Gate, \$4; Sand Spring, \$13 50; toll, \$1 25; St. Clair's, \$4; Bisby's, \$13; Gate's, \$12.	207 50
Samuel A. Nevers.....	do.....	Mar. 31, 1867	For hire of 2 horses for use in Indian service for 31 days, between February 13, 1867, and March 26, 1867, at \$7 50 per day.	232 50
H. B. Driesbach.....	do.....	Mar. 30, 1867	For 4,000 pounds flour, at 7 cents, \$280; 100 pounds tobacco, at \$1, \$100; 3,500 pounds flour, at 7 cents, \$245; 100 pounds tobacco, at \$1, \$100; 40 pairs blankets, at \$8 25, \$330; 4,000 pounds flour, at 7 cents, \$280; 100 pounds tobacco, at \$1, \$100; 2 dozen pipes, at \$1 25, \$2 50; 30 pairs blankets, at \$8 25, \$247 50; 2,000 pounds flour, at 7 cents, \$140; 20 pairs blankets, at \$2 25, \$165; 50 pounds tobacco, at \$1, \$50; 2,000 pounds flour, at 7 cents, \$140; 20 pairs blankets, at \$8 25, \$165; 100 pounds tobacco, at \$1, \$100.	2,445 00
W. J. Magee.....	do.....	Mar. 31, 1867	For transportation of 3,130 pounds of Indian goods from Carson City, Nevada, to Walker's river reservation, at \$5 per 100 pounds.	156 50
Wm. L. Perkins & Co....	Com'r of Indian Affairs.	Dec. 5, 1866	To amount of account for transportation of Indian annuity goods from San Francisco, California, to Carson City, Nevada.	2,545 56
Wm. L. Perkins & Co....	do.....	Feb. 12, 1867	For transportation of Indian annuity goods from San Francisco to Carson City, Nevada.	577 58
John G. Fox.....	H. G. Parker.....	Aug. 18, 1866	For 200 trout hooks for Pi Utes at Pyramid lake.	4 30
Allen C. Bragg.....	do.....	Aug. 20, 1866	For 1 cord of wood for office superintendent of Indian affairs, \$7 85; drayage on same, \$1 42; drayage on goods, and hay for horse of superintendent of Indian affairs at sundry times since May 1, 1866, \$5 70.	14 97
Noland & Vandyke.....	do.....	Aug. 30, 1866	For seeing riding horse of superintendent of Indian affairs for Nevada.	5 75
Mandlebaum & Klaubet.	do.....	Sept. 15, 1866	For rent of house for office of superintendent of Indian affairs for December, 1865, January, February, March, and April, 1866, 5 months, at \$50 per month.	250 00
C. N. Noteware.....	do.....	Sept. 15, 1866	For 2,750 pounds hay, at \$40 per ton.	55 00
M. Upton & Co.....	do.....	Sept. 31, 1866	For 2,326 pounds flour, given to Indian prisoners turned over to superintendent by the military, at 10 cents per pound.	232 60
John Roberts.....	do.....	Sept. 30, 1866	For rent of office for superintendent from May 1, 1866, to September 30, 1866, 5 months, at \$40 per month.	200 00
Allen C. Bragg.....	do.....	Oct. 31, 1866	For 14 cords of wood for office of superintendent, at \$10 per cord.	15 00
S. T. Swift.....	do.....	Oct. 30, 1866	For 464 pounds hay for riding horse of superintendent, at \$2 per hundred.	9 28
John Roberts.....	do.....	Nov. 30, 1866	For rent of office for superintendent from Oct. 1, 1866, to Nov. 30, 1866, 2 months, at \$40 per month.	80 00
J. J. Spencer.....	do.....	Dec. 31, 1866	For 2 cords wood for office of superintendent Indian affairs, at \$10 per cord.	20 00
John Roberts.....	do.....	Dec. 31, 1866	For rent of office for superintendent from December 1, 1866, to December 31, 1866, one month, at \$40 per month.	40 00
Blunt & Nichols.....	do.....	Apr. 12, 1867	For one marine binacle.	40 00
H. I. Bullay.....	do.....	May 10, 1867	To passage from New York to San Francisco, California.	30 00
H. Norton.....	do.....	June 10, 1867	To passage from San Francisco to Sacramento, California.	6 75

Geo. B. Hitchcock & Co.	do	June 10, 1867	One ream foolscap paper, \$9 97; 1 ream letter paper, \$7 98; pens, ink, and pencils, \$1 33.	19 28
Pioneer Stage Co.	do	June 11, 1867	To passage from Sacramento City to Carson City, Nevada.	46 50
John S. Marshall	do	June 30, 1867	To ranching superintendent's horse from February 1, 1867, to June 30, 1867, 5 mos., at \$3 per month.	15 00
Silas Caulkins	do	July 10, 1867	To 1 month's rent of office from June 1, 1867, to July 1, 1867.	40 00
S. S. Buckland	Franklin Campbell	Sept. 18, 1866	Nevada incidental: Food and lodging one night for agent and horse, \$4 25; food and lodging one night for Farmer Thomas and two mules, \$7; food and lodging one night for Farmer Thomas and horse, \$4 25; food and lodging one night for interpreter Washington and horse, \$4 25; food and lodging one night for farmer Thomas and horse, \$4 25; food and lodging one night for agent and horse, \$4 25.	32 00
Thomas McCubbin	do	Aug. 11, 1866	Shoeing agent's riding horse.	5 75
Total				35,073 16
Incidental expenses of the Indian service in New Mexico.				
A. B. Norton	A. B. Norton	Apr. 5, 1866	Travelling expenses from Mount Vernon, Ohio, to Washington, D. C., preparatory to receiving instructions as superintendent of Indian affairs.	273 00
A. B. Norton	do	Apr. 5, 1866	For the purchase of ambulance, \$412; four mules, \$717, and two sets of harness, \$75.	1,204 00
A. B. Norton	do	June 27, 1866	Necessary expenses from Missouri river to Santa Fé on business.	300 00
Luis Gold	do	Sept. 15, 1866	For 254 lbs. of bran at 4 cts., \$10 16; 345 lbs. ditto, at 4 cts., \$13 80.	23 96
T. McDonald	do	July 1, 1866	For keeping four mules three days.	15 00
Perea & Co.	do	Sept. 30, 1866	For one broom, 75 cts.; 200 lbs. lead for Indians at Abiquin agency, at 25 cts., \$50; 100 lbs. tobacco, for Indians at Abiquin agency, at \$1 15, \$115; 20 lbs. lead at 25 cts., \$5; 14 papers vermilion at 37½ cts., (14 lbs.,) \$5 25; one axe handle, 75 cts.	176 55
Juan Marín	do	July 6, 1866	For 840 lbs. hay, at 1½ cts.	12 60
A. B. Norton	do	July 20, 1866	Expenses of trip, on business, from Santa Fé to the Bosque Rodondo reservation, paid, viz., from July 8th to 20th: Martin Kosloski, \$12; H. Becker & Co., \$7; Looz & Farmer, \$9 68; R. L. Hamilton, \$9; John Elliot, \$17; John Gearheart & Co., \$4; do., \$13; John Elliot, \$11; J. E. Whitmore, \$10; Pablo A. Lena, \$13 50; Martin Kosloski, \$5.	111 18
W. C. Atwood	do	Sept. 30, 1866	For wedding boxes, \$1; one lead bar, \$4; one swingle-tree, \$2; wedging boxes, \$1.	8 00
Morris Kaiser	do	Sept. 30, 1866	For six chairs for office, \$20; one washstand for office, \$6.	26 00
José P. blo Gallegos	do	Sept. 27, 1866	For 200 sheep at \$3 each.	600 00
Juan Chama	do	July 23, 1866	For 470 lbs. hay at 1½ cts.	7 05
Spiegelberg & Bros	do	Sept. 30, 1866	For 75 lbs. powder at \$1 50, \$112 50; 10,000 G. D. caps at \$1 per thousand, \$10; five lbs. powder at \$2, \$10; 2,000 caps at \$4 per thousand, \$8; 2 lbs. powder at \$2, \$4; 2 boxes caps at 35 cts. each, 70 cts; 500 official envelopes, \$7 50; one ream letter paper, \$8.	160 70
Rusnal Davoya	do	July 24, 1866	For 920 lbs. hay at 1½ cts.	13 80
P. C. Stone	do	July 24, 1866	For 3 fanegas of corn at \$16, \$48; 1,033 lbs. hay at 1½ cts., \$15 50.	63 50
Zorilio Lopez	do	July 24, 1866	For 510 lbs. hay at 1½ cts.	7 65
John T. Russell	do	Sept. 11, 1866	For publishing notices to Indian traders in English and Spanish in the Santa Fé Gazette.	25 00
Phelipe Sena	do	Aug. 7, 1866	For shoeing two mules.	6 00
L. B. Maxwell	do	Sept. 30, 1866	For 10,238 lbs. beef, at 7 cts. per lb., issued to the Utes and Apache Indians from June 25 to August 7.	716 66
Juan Antonio Baldez	do	Aug. 18, 1866	For 1,230 lbs. hay at 2 cts.	24 60
José Ma. Brito	do	Aug. 25, 1866	For 1,670 lbs. hay at 2 cts., \$33 40; 1,520 lbs. hay at 2 cts., \$30 40.	63 80
A. B. Norton	do	Aug. 27, 1866	For expenses from Santa Fé to Mora on business: paid for Pablo Sena \$23, and Martin Kosloski \$24 50.	47 50
Clutiuio Barela	do	Aug. 30, 1866	For 1,500 lbs. hay at 2 cts., \$30; 1,560 lbs. hay at 2 cts., \$31 20.	61 20
Maria Ulibari	do	Aug. 30, 1866	For 500 lbs. hay at 2 cts.	10 00
Dario Corvaes	do	Aug. 30, 1866	For 600 lbs. hay at 2 cts., \$12; 400 lbs., hay at 2 cts., \$8.	20 00
James Hunter	do	Sept. 1, 1866	For 500 small envelopes.	4 00
Bernardo Romero	do	Sept. 1, 1866	For 5,520 lbs. hay at 2 cts.	110 40
James Hunter	do	Sept. 3, 1866	For 35 yards carpet at \$2 25 per yard, \$78 75; one pitcher, \$1 25; one washbowl and pitcher, \$5.	85 00
Mansfield & Tucker	do	Sept. 11, 1866	For publishing advertisements in the New Mexican relative to Indians, &c.	18 00

DISBURSEMENTS FOR INDIAN SERVICE.

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
J. M. Edgar	A. B. Norton	Sept. 12, 1866	For 3 months' salary as clerk to superintendent Indian affairs, at \$1,500 per annum	\$375 00
William Rosenthal	do	Sept. 20, 1866	For 1,000 Mexican blankets, at \$2 25 each	2,250 00
Levi W. Thomas	do	Sept. 20, 1866	For 4 months and 12 days' services as teamster and porter, at \$400 per annum	145 55
John Charles	do	Sept. 30, 1866	For setting 2 shoes on mules, \$2; for setting shoes on 8 mules, \$4; for setting shoes on 2 mules, \$2; irons on lead bars, 75 cents; repairing lead bars, 50 cents; setting 2 shoes on mules, \$1.	10 55
M. L. Byers, P. M.	do	Sept. 30, 1866	For rent of post-office box for quarter, \$2; to 100 postage stamps, \$3.	5 00
Charles Leronge	do	Sept. 30, 1866	For 917 loaves of bread for Indians, purchased for them while visiting the superintendent	229 25
Probst & Kirchner	do	Sept. 30, 1866	For 1,570 pounds beef for Indians, purchased for them, at 10 cents per pound, while visiting the superintendent	157 00
A. B. Norton	do	Oct. 2, 1866	For amount of money paid for settling difficulty about the murdered Utah Indians, which said settlement averted an Indian war.	691 80
H. M. Davis	do	Sept. 30, 1866	For 4 months and 24 days' salary as clerk for superintendent Indian affairs, at \$1,500 per annum	600 00
John L. Ritchie	do	Sept. 30, 1866	For 3 months' salary as teamster, &c., at \$40 per month, from July 1 to September 30, 1866, inclusive	120 00
J. L. Collins	do	Sept. 30, 1866	For 3 months' rent of building for superintendent Indian affairs, New Mexico	150 00
Dario Corvales	do	Oct. 2, 1866	For 1,000 pounds hay, at 2 cents per pound	20 00
Elsburg & Amburg	do	Oct. 3, 1866	For 1 fanega of corn, \$18; to one whip lash, \$3; to carpet binding, \$1 50	22 50
Z. Staab & Bro.	do	Dec. 24, 1866	For 2 kegs powder, 50 pounds	50 00
A. Napier	do	Oct. 5, 1866	For 80 Mexican blankets, at \$2 each	160 00
William Rosenthal	do	Oct. 5, 1866	For 1,400 Mexican blankets, at \$2 25 each, \$3,150; and 75 Mexican blankets, at \$1 85 each, \$138 75	3,288 75
José Pablo Gallegos	do	Nov. 24, 1866	For freight 14,336 pounds of annuity goods from Santa Fé to Abiquiu, New Mexico, at 2½ cents per pound	358 40
James Hunter	do	Dec. 29, 1866	For 40 pounds candles, 40 cents per pound, \$16; 1 can powder, \$8 75; 1 lantern, \$1 50; 2 pounds nails, 75 cents.	20 00
Thomas H. Hopkins	do	Oct. 10, 1866	For 2 axe handles, at 75 cents each	1 50
William White	do	Oct. 15, 1866	For 1 fanega of corn, \$18; to 1 fanega of wheat, \$7	25 00
Manuel P. Salazar	do	Oct. 20, 1866	For 2 head of beef cattle, at \$35 each, \$70; for 242 sheep, at \$2 50 each, \$605	475 00
José Pablo Gallegos	do	Oct. 20, 1866	For 3 head of beef cattle, at \$35 each, \$105; for 45 fanegas of corn, at \$6, \$270	375 00
H. W. Easton	do	Oct. 21, 1866	For 4 days' services for self and party, at \$1 50 per day, (9 in party)	54 00
A. B. Norton	do	Oct. 25, 1866	Travelling expenses from Santa Fé to Abiquiu agency, on business: paid Juan Gonzales, \$22; José Antonio Manzanares, \$80; Juan Garcia, \$22.	124 00
Luis Gold	do	Dec. 29, 1866	For 2 fanegas of corn, \$14; to 2 fanegas corn, \$14; 2 pounds nails, 70 cents.	28 70
A. Napier	do	Nov. 2, 1866	For 1 Colt's rifle, \$60; to 1 Spencer's rifle, \$30	90 00
John S. Russell	do	Nov. 3, 1866	For printing 1,000 envelopes	10 00
Elsburg & Amburg	do	Dec. 24, 1866	For 100 pounds powder, 4 kegs, at 35 cents each	140 00
A. B. Norton	do	Nov. 15, 1866	For expenses travelling on business from Santa Fé to Cimarron agency, and paid, viz: Martin Roslon-ski, \$11; Henry Becker, \$6; Story & Co., \$9; Bevard & Withers, \$18; A. H. Calhoun, \$8; John Luthard, \$10; A. J. Calhoun, \$25; Story & Co., \$7; J. Pondaris, \$18; Henry Becker & Co., \$211 50; the same, \$16, George Weibert, \$8.	147 50
H. Hersch	do .....	.....	For 31 fanegas corn, at \$7 the fanega	217 00
P. C. Stone	do .....	.....	For 204 pounds bran, at 34 cents per pound	7 14
Anastacio Sandoval	do	Nov. 22, 1866	For 8,000 pounds freight from Santa Fé, New Mexico, to the Cimarron agency, annuity goods for Indians, at 3 cents per pound	240 00
John Charles	do	Dec. 31, 1866	For setting 4 tires on ambulance, \$6; repairs on ambulance, \$1 50 shoeing 4 mules, \$12; shoeing 1	28 50

Feliciana Montoya	do	Dec. 3, 1866	For 15 fanegas corn, at \$6 per fanega	90 00
Feliciana Montoya	do	Dec. 10, 1866	For 58 fanegas and 120 pounds corn, at \$6 per fanega	353 14
Thomas Richards	do	Dec. 31, 1866	For repairing collars, \$1 50; repairing bridle, \$1 25; repairing harness, \$1; repairing halter strap, 75 cents; repairing rein, 50 cents; repairing balter strap, 75 cents.	5 75
Charles Leronge	do	Dec. 31, 1866	For 130 loaves bread, at 20 cents per loaf, issued to Indians visiting the superintendent Indian affairs on business.	26 00
Probst & Kirchner	do	Dec. 31, 1866	For 280 pounds beef, at 10 cents per pound, issued to Indians visiting the superintendent Indian affairs on business.	28 00
M. L. Byers, P. M.	do	Dec. 31, 1866	For rent of post-office box for 4th quarter, \$2; to 75 postage stamps, \$2 25	4 25
L. L. Collins	do	Dec. 31, 1866	For 3 months' rent of building for superintendent Indian affairs, New Mexico	150 00
H. W. Easton	do	Dec. 31, 1866	For 2 months' salary as porter, at \$30 per month, commencing November 1 and ending December 31, 1866, inclusive.	60 00
John L. Ritchie	do	Dec. 31, 1866	For 3 months' salary as teamster, at \$40 per month, commencing October 1 and ending December 31, 1866, inclusive.	120 00
H. M. Davis	do	Dec. 31, 1866	For salary as clerk for superintendent Indian affairs for the quarter ending December 31, 1866, at \$1,500 per annum.	375 00
Juan Antorego	do	Jan. 20, 1867	For 1,300 pounds hay, at 2 cents per pound	20 00
Wendel Debiore	do	Feb. 10, 1867	For 2 axe handles, \$2; to 1 broom, \$1	3 00
Sylvester Davis	do	Feb. 12, 1867	For 2,440 pounds hay, at 2 cents per pound	48 80
Thomas Richards	do	Mar. 30, 1867	For repairing collars, \$2; splicing whip lash, 50 cents; repairing lines and 2 curbs, \$2 25; 1 breast strap, \$1; repairing bridle, 75 cents; one stay strap, 75 cents; covering bits, 50 cents.	7 75
William C. Atwood	do	Mar. 30, 1867	For slides to wagon, \$3; to repairing ambulance, \$2 50	5 50
John Charles	do	Mar. 31, 1867	For setting and sharpening 7 mules' shoes, \$4; to 5 new shoes, \$5; for 4 new shoes, \$4; to 1 ringbolt, 75 cents; to repairing ambulance springs, \$4; to repairing ambulance break, \$2; to new hounds for wagon, \$6; to ironing hounds for wagon, \$3.	28 75
Joseph Hersch	do	Mar. 31, 1867	For 400 pounds bran, at 3 cents per pound	12 00
M. L. Byers, P. M.	do	Mar. 31, 1867	For rent of post-office box for quarter, &c., \$2; to 125 postage stamps, \$3 75	5 75
Charles Leronge	do	Mar. 31, 1867	For 300 loaves bread, at 20 cents per loaf, issued to Indians visiting the superintendent Indian affairs	61 80
Probst & Kirchner	do	Mar. 31, 1867	For 590 pounds beef, at 10 cents per pound, issued to Indians visiting the superintendent Indian affairs	59 00
J. L. Collins	do	Mar. 31, 1867	For 3 months' rent of building for office, &c, for superintendent Indian affairs, New Mexico	150 00
H. W. Easton	do	Mar. 31, 1867	For salary as porter to supt Indian affairs, for quarter ending March 31, 1867, at \$360 per annum	90 00
John L. Ritchie	do	Mar. 31, 1867	For to 3 months' salary as teamster, &c., commencing January 1 and ending March 31, 1867, at \$40 per month.	120 00
H. M. Davis	do	Mar. 31, 1867	For salary as clerk for superintendent Indian affairs, New Mexico, for quarter ending March 31, 1867, at \$1,500 per annum.	375 00
Rayos Labadi	Lorenzo Labadi	Mar. 30, 1867	For rent of office, storeroom, &c., corrals for Indians, from 1st July to 30th September, 1866, inclusive, at \$200 per annum.	50 00
Lorenzo Labadi	do	Sept. 30, 1866	For rent of public office, storeroom, &c., corrals for Indians at Agua Negra, New Mexico, from July 1 to September 30, 1866, inclusive, at \$200 per annum.	50 00
Pedro Chaves	do	Dec. 16, 1866	For 10 wagon loads wood, at \$2 each, \$20; for 10 wagon loads wood, at \$2 each, \$20.	72 00
Manuel Chaves	do	Dec. 16, 1866	For 2 fanegas corn, at \$9, \$18; 8 sheep, at \$2 50, \$20; 2 pounds tobacco, at \$1 50, \$3; 1 fanega corn, \$9; 5 sheep, at \$2 50, \$12 50.	62 50
José Lena	do	Oct. 8, 1866	For shoeing 2 public horses belonging to Indian department, at \$4	8 00
Rayos Labadi	do	Dec. 17, 1866	For rent of office, storeroom, and corrals for Indians at Agua Negra, New Mexico, (Mescalero Apache agency,) from October 1 to December 31, 1866, inclusive, at \$200 per annum.	50 00
John Charles	do	Dec. 21, 1866	For shoeing 1 public horse belonging to the Indian department	4 00
Lorenzo Labadi	do	Dec. 31, 1866	Keeping and feeding 2 public horses belonging to Indian department from October 1 to December 31, 1866, inclusive, at 75 cents per day, 92 days.	138 60
José Antonio Manzanara	do	Mar. 31, 1867	For 50 fanegas of corn, at \$6 per fanega, \$300; for 70 fanegas of corn, at \$6 per fanega, \$420; for 70 fanegas of corn, at \$6 per fanega, \$420; for 10 sheep, at \$3, \$30; for 3 fanegas salt, at \$6 per fanega, \$18.	1,188 00

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
José Pablo Gallegos	Lorenzo Labadi	Mar. 31, 1867	For 6 sheep for Indians visiting this agency, at \$3, \$18; for rent of a house for agency 3 months, from January 1 to March 31, 1866, at \$200 per annum, \$50.	\$68 00
Pedro Len Suga	do	Mar. 31, 1867	For 100 burro loads wood, at 50 cents per load	50 00
Francisco de Luna	do	Mar. 31, 1867	For 2 wagon loads fodder for the Ute Indians visiting this agency during 1st quarter, 1867, at \$7 per load.	14 00
Iani Ma. Gallegos	do	Mar. 31, 1867	do	15 00
Martin de Jaues Martines.	do	Mar. 31, 1867	For 2 wagon loads fodder for the Ute Indians visiting this agency during the quarter ending March 31, 1867, at \$9 per load.	18 00
Manuel Garcia	do	Mar. 31, 1867	For six head of cattle for the U Indians at the Abiquin agency, at \$3 per head	18 00
Elsberg & Arnsberg	do	Mar. 22, 1867	For 40 pounds powder, at \$1 25 per pound	50 00
Pablo Griegos	do	Mar. 31, 1867	For freight on 3 kegs powder from Santa Fé to Abiquin, New Mexico, for the Ute Indians of the Abiquin agency.	5 00
Lorenzo Labadi	do	Mar. 31, 1867	For keeping and finding 3 public horses from January 1 to March 31, 1867, inclusive, at the rate of 75 cents per day each.	202 50
Romualdo Archuleta	do	Mar. 31, 1867	For repairing 22 guns for the Ute and Jacarilla Apache Indians during the 1st quarter, ending March 31, 1867.	47 00
José Antonio Manzanares	do	June 30, 1867	For 2 beef cattle, one at \$30 and the other at \$35, \$65; for 70 fanegas of corn, at \$6, \$420; for 8 almudes of salt, at 5 cents, \$4.	489 00
Roman Salazar	do	June 30, 1867	For 60½ fanegas of corn, at \$6 per fanega.	363 00
José Pablo Gallegos	do	June 30, 1867	For 43 fanegas of corn, issued to the Ute and Jacarilla Apache Indians during the quarter ending June 30, 1867, at \$6 per fanega, \$258; for rent of a house for the agency for 2 months, from April 1 to June 1, 1867, at the rate of \$200 per annum, \$33 33½.	291 33
Jesus Ma. Vigil	do	June 30, 1867	For 7 fanegas of wheat, at \$6 per fanega, \$42; for 10 fanegas wheat, at \$6 per fanega, \$60.	102 00
Pedro Benal	do	June 30, 1867	For 7½ fanegas of corn, at \$6 per fanega, \$45; for 5 fanegas of corn, at \$6 per fanega, \$30.	75 00
Lorenzo Labadi	do	Sept. 30, 1867	For 3 months' keeping 2 public animals, July 1 to September 30, at 75 cents per day.	138 00
Maquel P. Salazar	do	June 30, 1867	For 1 beef cattle, \$35; for 10 head of sheep, at \$3 each, \$30.	65 00
Manuel Garcia	do	June 30, 1867	For 8 head of sheep for the Ute Indians visiting this agency during the quarter ending June 30, 1867, at \$3 each.	24 00
Pedro Leon Lujan	do	June 30, 1867	For 2 wagon loads fodder for the Ute Indians visiting this agency during the quarter ending June 30, 1867, at \$13, \$26; for 3 fanegas corn meal for the same, at \$7 50 per fanega, \$22 50; for 50 burro loads of wood for the same, at 50 cents the load, \$25.	73 50
Romualdo Archuleta	do	June 30, 1867	For repairing 6 guns for the Ute Indians during the quarter ending June 30, 1867.	14 00
John Charles	do	May 18, 1867	For shoeing 1 public horse belonging to the Indian department.	4 00
Lorenzo Labadi	do	June 30, 1867	For 1 month and 24 days' keeping and feeding horse belonging to the Abiquin agency 54 days, at 75 cents per day, \$40 50; for 3 months' keeping and feeding 2 horses (public) belonging to the Mescalero Apache agency, 91 days, at 75 cents per day, \$136 50.	177 00
Robt. Dougherty & Bro.	W. F. M. Army	Apr. 11, 1867	To 1 3-spring ambulance, \$238; to 1 set double harness, \$35.	273 00
John Charles	do	June 13, 1867	For shoeing 1 government horse for Indian department.	3 00
L. B. Maxwell	do	June 27, 1867	To 2 mules	400 00
W. F. M. Army	do	June 30, 1867	To amount for expenses of a trip from Santa Fé, New Mexico, to Washington City and return to Santa Fé, as follows, viz: from Santa Fé to Junction City and meals, \$29 50; from Junction City to Washington City by railroad, \$56 75; meals from Junction City to St. Louis, \$4 50; hotel bill at St. Louis, \$9 75; meals from St. Louis to Washington, \$7 50; boarding expenses, &c., one month in Washington, \$63 75; to railroad fare from Washington to Junction City, \$56 75; for meals, &c., from Wash-	492 55

Jercnimo Jaramillo	do	June 30, 1867	ington to St. Louis, \$7; hotel bill at St. Louis, \$22 82; meals from St. Louis to Junction City, \$1 50; hotel bill at Junction City while waiting for stage detained by Indians and high water, \$26; stage fare from Junction City to Santa Fé, \$175; expenses for meals from Junction City to Santa Fé, \$26 75.	360 00
Joaquin Ortager	do	June 31, 1867	For 60 fanegas of wheat for the Utah and Apache Indians, at \$6 per fanega	36 00
José Antonio Manzanares	do	June 30, 1867	For 4 fanegas of corn, at \$6 per fanega, \$24; 12 burro loads grass, at \$1 per load, \$12	65 75
P. Bernal	do	June 30, 1867	For 9½ fanegas corn, at \$6 per fanega, \$57; to 3 pounds gunpowder, at \$2 per pound, \$6; 1 box percussion caps, 35 cents; 4 almudes of salt, \$2; 1 almude of flour, 50 cents.	84 00
W. F. Robinson	Theo. H. Dodd	July 6, 1866	For 14 fanegas of wheat for the Umenutchee Utahs, at \$6	77 55
John W. Foote	Theo. H. Dodd	July 6, 1866	For pasturage cattle and horse, \$8; hay and corn for horses, mules, and cattle, \$16; hay for cattle, \$4 50; hay and pasturage for cattle and horses, \$7; hay for the same, \$5; paid toll on 12 wagons crossing Kansas bridge, \$4 05; 2 bushels potatoes, \$2; hay and pasturage for cattle and horse, \$5; same for cattle and mules, \$6; hay and pasturage at Laramie, Kansas, \$10; same near Laramie, Kansas, \$10	466 10
E. W. Hassington	do	July 6, 1866	For 150 pounds corn for mules, at 9 cents, \$13 50; toll on 17 wagons crossing End Creek bridge, \$8 50; 1 bushel potatoes, \$4 50; paid for repairing wagon, \$8; paid toll on 17 wagons at Pawnee Fork, \$5 10; repairing wagon, \$5; 10 pounds nails, at 20 cents, \$2; 100 pounds corn for mules, \$5; —, at 10 cents, \$10; paid for wood, \$3 50; 50 pounds corn for mules, \$5; paid for hay for cattle, half ton, \$5 50; paid for hay for cattle, half ton, \$4; 100 pounds beef, at 8 cents, \$8; paid toll on 17 wagons at Turkey Creek bridge, \$8 50; 300 pounds beef, at 10 cents, \$30; 128 pounds bacon, \$45; 270 pounds beef, at 10 cents, \$27; 300 pounds beef, at 10 cents, \$30; 50 pounds bacon, \$20; 20 pounds sugar, \$8; expenses from Fort Zarah to Council Grove, (procuring cattle and provisions,) \$12 50; same for self and mule feed from Council Grove to Junction City, Kansas, (procuring teamsters,) \$10; same for 7 teamsters, 8 days at Council Grove, \$56; shoeing two mules, \$10; transportation for 7 teamsters from Junction City to Council Grove, \$10; 1 bushel beans, \$6; 30 pounds dried apples, \$7; 2 galls. molasses, \$5; 200 pounds corn, \$18; 100 pounds beef, 10 cents, \$10; shoeing mule, \$5; 100 pounds corn, \$10; repairing wagon, \$12; toll on 17 wagons crossing Raton mountains, \$25 50; 1 saddle and bridle, \$18.	
S. H. Baker	do	July 6, 1866	For services as teamster from April 1 to July 5, 1866, 3 months and 5 days, at \$50 per month...	\$158 34
Samuel Silvia	do	July 6, 1866	do	158 34
Elisha Plummer	do	July 6, 1866	For services as herder from April 1 to July 5, 1866, 3 months and 5 days, at \$50 per month...	135 00
Alden Blew	do	July 6, 1866	For services as teamster from April 15 to July 5, 1866, 2 months and 21 days, at \$50 per month.	135 00
A. L. Crane	do	July 6, 1866	do	135 00
H. S. Burke	do	July 6, 1866	For services as herder from April 15 to July 5, 1866, 2 months and 21 days, at \$50 per month.	135 00
James Wilkinson	do	July 6, 1866	For services as teamster from April 15 to July 5, 1866, 2 months and 21 days, at \$50 per month.	135 00
A. H. Baisley	do	July 6, 1866	do	135 00
D. L. Parmenter	do	July 6, 1866	do	135 00
James Buckley	do	July 6, 1866	do	135 00
A. H. Hatchet	do	July 6, 1866	do	135 00
William Northrup	do	July 6, 1866	do	135 00
William G. Stubbs	do	July 6, 1866	do	135 00
E. Hoage	do	July 6, 1866	For services as cook from April 15 to July 5, 1866, 2 months and 21 days, at \$50 per month.	135 00
D. McClerry	do	July 6, 1866	For services from May 1 to July 15, 1866, 2 months and 5 days	108 34
D. A. Ridgeway	do	July 6, 1866	For services as teamster from May 1 to July 15, 1866, 2 months and 5 days, at \$50 per month.	108 34
J. H. Nobles	do	July 6, 1866	do	108 34
F. B. Cooley	do	July 6, 1866	do	108 34
George Hadling	do	July 6, 1866	do	108 34
W. F. Robinson	do	July 6, 1866	do	108 34
John W. Foote	do	July 6, 1866	For services as teamster from November 1, 1865, to June 30, 1866, 8 months.	400 00
E. H. Haisington	do	July 6, 1866	For services as wagonmaster from Nov. 11, 1865, to July 5, 1866, 7 months and 25 days, \$150 per month.	1, 135 33
S. H. Baker	do	July 6, 1866	For services as teamster from Oct. 28, 1865, to Mar. 31, 1866, 5 months and 3 days, \$75 per month	376 12
	do	July 6, 1866	For services as teamster from Nov. 11, 1865, to March 31, 1866, 4 months and 20 days, at \$75 per month	344 17
				3, 010 06

DISBURSEMENTS FOR INDIAN SERVICE.

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Manuel Hartino.....	Theo. H. Dodd.....	July 6, 1866	For services as herder from Nov. 12, 1865, to July 5, 1866, 7 months and 24 days, at \$50 per month.....	\$390 00
Samuel Silvia	do	July 6, 1866	For services as teamster from Nov. 6, 1865, to March 31, 1866, 4 months and 25 days, at \$75 per month	356 45
Theo. H. Dodd.....	do	July 16, 1866	Paid board at Washington, \$21 50; paid board to S. Aman, 29 days, \$58; paid to A. Adamson for rooms, 29 days, \$29, L. N. Smith, railroad agent, paid him fare from Washington to St. Louis, —; sleeping berth and 3 meals while en route, \$3 25; sleeping berth and 3 meals while en route, \$3 25; also 3 meals while en route from Washington to St. Louis, \$2 25; board at Southern Hotel, St. Louis, \$21; railroad ticket from St. Louis to Kansas City, \$15 50; meals and sleeping car from St. Louis to Leavenworth, \$3 25; paid telegraph company, \$8 75; board at Planters' House, Leavenworth, Kansas, \$27; to Navajo reservation, \$125; board while en route to the reservation above named from May 29 to June 29, 1866, 29 days, \$56 50.	\$2,602 57 409 75
Theo. H. Dodd.....	do	July 16, 1866	Amount paid J. L. Collins, depository, internal revenue tax on salaries of employes in the service of the United States, as per certificate.	57 43
C. G. Parker.....	do	Aug. 10, 1866	For transporting 1 seed drill, 1 bale blankets, 1 threshing machine, and 9 boxes kimes and wool cards from Kansas City to Navajo reservation, New Mexico, for the Navajo Indians, weight 5,762 pounds, at \$1 48 per 100 pounds per 100 miles, 900 miles.	767 44
E. W. Hassington	do	Aug. 25, 1866	For 1 month and 20 days' labor, from July 5 to August 24, 1866, inclusive, putting up threshing and mowing machines, running the same, repairing ploughs, &c., at \$50 per month.	83 34
Subsistence department, Fort Sumner, N. M.	do	Sept. 30, 1866	For 54 pounds bacon, at 16½ cents per pound, \$9 04; 272 pounds beef, at 10 cents per pound, \$27 20; 281 pounds flour, at 4 46-100 cents per pound, \$12 36; 37 pounds beans, at 3 12-100 cents, \$1 15; 25 pounds coffee, at 20½ cents per pound, \$5 12; 37½ pounds sugar, at 15 12-100 cents per pound, \$5 67; 2½ gallons vinegar, at 42 cents per gallon, \$1 05; 3 pounds candles, at 23 cents per pound, 69 cents; 10 pounds soap, at 10½ cents per pound, \$1 02; 9 pounds salt, at 1 37-100 cent per pound, 12 cents; ½ pound pepper, at 45 cents per pound, 22 cents; cost of transportation on the above stores, being 477 pounds, at 17 cents per pound, \$89 09.	144 76
I. L. La Rue.....	do	Sept. 30, 1866	For 1 letter book, \$5; 2 door locks, at \$2 50 each, \$5; 2 bolts for doors, \$1 75; 26 pounds sugar, at 50 cents, \$13; 10 pounds bacon, 37½ cents, \$3 75.	28 50
Patterson & Co.	do	Sept. 30, 1866	For 159 pounds beef, at 10 cents per pound.....	15 90
N. E. Nobles	do	Sept. 30, 1866	For 2 months and 25 days labor as chief herder of government cattle, from July 7 to September 30, inclusive, 1866, at \$40 per month.	113 34
Pelone, (Indian)	do	Sept. 30, 1866	For 2 months and 15 days labor, herding government cattle from July 15 to September 30, 1866, inclusive, at \$15 per month.	37 50
Juan, (Indian)	do	Sept. 30, 1866	For 2 months and 15 days labor, herding government cattle from July 15 to September 30, 1866, inclusive, at \$15 per month.	37 50
Mannel, (Indian).....	do	Sept. 30, 1866	For 2 months and 15 days labor, herding government cattle from July 15 to September 30, 1866, inclusive, at \$15 per month.	37 50
Santiago, (Indian)	do	Sept. 30, 1866	For 2 months and 15 days labor, herding government cattle from July 15 to September 30, 1866, inclusive, at \$15 per month.	37 50
H. B. Bristol	do	Oct. 13, 1866	For 1 clerk for office of Indian agency at Navajo reservation.....	45 00
Subsistence department, Fort Sumner, N. M.	do	Oct. 31, 1866	For 84 pounds bacon, at 16½ cents per pound, \$14 07; 347 pounds beef, at 10 cents per pound, \$34 70; 438 pounds flour, at 4 40-100 cents per pound, \$19 27; 58 pounds beans, at 3 12-100 cents per pound, \$1 80; 39 pounds coffee, at 20½ cents per pound, \$7 99; 58 pounds sugar, at 15 12-100 cents per pound, \$8 70.	182 87

Subsistence department, Fort Sumner, N. M.	do.....	Nov. 30, 1866	\$8 75; 3½ gallons vinegar, at 42 cents per gallon, \$1 57; 4½ pounds candles, at 23 cents per pound, \$1 09; 15½ pounds soap, at 10½ cents per pound, \$1 58; 14½ pounds salt, at 1½ cent per pound, 19 cents; 1 pound pepper, at 45 cents per pound, 45 cents; cost of transportation on the above stores, being 742½ pounds, at 12 30-100 cents per pound, \$91 35.	104 07
	do.....	Dec. 31, 1866	For 48 pounds bacon, at 16½ cents per pound, \$3 04; 196 pounds beef, at 10 cents per pound, \$19 60; 248 pounds flour, at 4 40-100 cents per pound, \$10 91; 33 pounds beans, at 3 12-100 cents per pound, \$1 03; 22 pounds coffee, at 20½ cents per pound, \$4 51; 33 pounds sugar, at 15 12-100 cents per pound, \$4 99; 2½ gallons vinegar, at 42 cents per gallon, 94 cents; 2½ pounds candles, at 23 cents per pound, 63 cents; 8½ pounds soap, at 10½ cents per pound, 90 cents; 8½ pounds salt, at 1½ cent per pound, 11 cents; ½ pound pepper, at 45 cents per pound, 23 cents; cost of transportation on the above stores, being 424½ pounds, at 12 30-100 cents per pound, \$52 18.	74 97
Subsistence department, Fort Sumner, N. M.	do.....	Dec. 31, 1866	For 34½ pounds bacon, at 16½ cents per pound, \$5 78; 142½ pounds beef, at 10 cents per pound, \$14 25; 180 pounds flour, at 4 40-100 cents per pound, \$7 92; 24 pounds beans, at 3 12-100 cents per pound, 74 cents; 16 pounds coffee, at 20½ cents per pound, \$3 28; 24 pounds sugar, at 15 12-100 cents per pound, \$3 63; 1½ gallon vinegar, at 42 cents per gallon, 63 cents; 2 pounds candles, at 23 cents per pound, 54 cents; 6½ pounds soap, at 10½ cents per pound, 67 cents; 4 pounds salt, at 1½ cent per pound, 5 cents; ½ pound pepper, at 45 cents per pound, 23 cents; cost of transportation on the above stores, being 303½ pounds, at 12 30-100 cents per pound, \$37 33.	111 75
	do.....	Dec. 31, 1866	For 1½ gallon coal oil, at \$5 per gallon, \$7 50; 1 box window glass, \$13; 5 pounds putty, at 25 cents, \$1 25; 10 pounds nails, at 20 cents, \$2; 700 feet pine lumber, at \$10 per 100 feet, \$70; 600 pounds corn, at 3 cents, \$18.	69 00
I. A. La Rue	do.....	Dec. 31, 1866	For 3 months' labor as cook for Indians at Navajo agency, and assisting in putting up storehouse, corrals, &c., from September 30 to December 31, 1866, inclusive, at \$40 per month.	120 00
	do.....	Dec. 31, 1866	For 3 months' labor as chief herdsman of government cattle, from September 20 to December 31, 1866, inclusive, at \$40 per month.	81 00
Florencio Nickerson	do.....	Dec. 31, 1866	For amount paid for 3 meals and lodgings, \$3 50; to amount paid Exchange Hotel, Santa Fé, for board and room, 4½ days, \$18; to amount paid Southland Overland Mail Company for passage from Fort Union to Santa Fé and return, \$40; amount paid for 3 meals en route to Fort Union, \$3; amount paid for 3 meals and lodgings at Fort Union, \$2 50; amount paid for 3 meals and lodgings en route from Fort Union to agency, \$4; amount paid for 3 meals and lodgings en route from Fort Union to agency, \$3; amount paid for 1 meal and lodgings from Fort Union to agency, \$2; amount paid for 3 meals and lodgings from Fort Union to agency, \$4.	6 00
	do.....	Jan. 15, 1867	For 8 pounds white lead.....	75 15
Subsistence department, Fort Sumner, N. M.	do.....	Jan. 15, 1867	For 34 pounds bacon, at 16½ cents per pound, \$5 69; 143 pounds beef, at 10 cents per pound, \$14 30; 180 pounds flour, at 4 40-100 cents per pound, \$7 92; 12 pounds beans, at 3 12-100 cents per pound, 38 cents; 8 pounds rice, at 8½ cents per pound, 66 cents; 16 pounds coffee, at 20½ cents per pound, \$3 28; 24 pounds sugar, at 15 12-100 cents per pound, \$3 62; 1½ gal. vinegar, at 42 cents per gal., 74 cents; 2 pounds candles, at 23 cents per pound, 46 cents; 6½ pounds soap, at 10½ cents per pound, 67 cents; 6 pounds salt, at 1 37-100 cent per pound, 8 cents; ½ pound pepper, at 45 cents per pound, 11 cents; cost of transportation on the above stores, being 302½ pounds, at 12 30-100 cents per pound, \$37 24.	84 00
Fred. A. Smith	do.....	Jan. 26, 1867	For 21 days' labor as carpenter, making doors, window sash, corral gates, roofing, &c., for storehouse at Navajo agency, New Mexico, during the month of January, 1867, at \$4 per day.	110 00
	do.....	Feb. 28, 1867	For 51 pounds bacon, at 16½ cents per pound, \$8 54; 208 pounds beef, at 10 cents per pound, \$20 80; 263 pounds flour, at 4 40-100 cents, \$11 57; 35 pounds beans, at 3 6-100 cents, \$1 07; 23½ pounds coffee, at 20½ cents, \$4 82; 35 pounds sugar, 15 cents, \$5 29; 2½ gallons vinegar, at 42 cents, 95 cents; 3 pounds candles, at 23 cents per pound, 69 cents; 9½ pounds soap, at 10½ cents per pound, 95 cents; 8½ pounds salt, at 1 37-100 cent per pound, 12 cents; ½ pound pepper, at 45 cents per pound, 22 cents; cost of transportation on the above stores, being 447 pounds, at 12 30-100 cents, \$54 98.	39 00
P. O'Brien	do.....	Mar. 10, 1867	For 4 large hinges for corral doors at agency, \$7; for 4 large hooks for corral doors at agency, \$5; for 20 large spikes for corral doors at agency, \$3; for 2 large staples for corral doors at agency, \$3; 2 sliding bolts for windows for corral, \$4; 2 strap hinges and scrapers for door at agency, \$4; repairing wagon, \$7; for shoeing two public animals, \$6.	

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Subsistence department, Fort Sumner, N. M.	Theo. H. Dodd	Mar. 31, 1867	For 49 pounds bacon, at 16 cents per pound, \$8 20; 203 pounds beef, at 10 cents per pound, \$20 30; 256 pounds flour, at 4 40-100 cents per pound, \$11 27; 34 pounds beans, at 3 6-100 cents per pound, \$1 04; 22 pounds coffee, at 20 cents, \$4 51; 33 pounds sugar, at 15 12-100 cents, \$4 99; 24 gallons vinegar, at 42 cents per gallon, 94 cents; 24 pounds candles, at 23 cents, 64 cents; 84 pounds soap, at 10 cents per pound, 80 cents; 84 pounds salt, at 1 31-100 cents, 11 cents; 1 pound pepper, at 45 cents per pound, 23; cost of transportation on the above stores, being 432½ pounds, at 12 30-100 cents per pound, \$53 16.	\$116 28
I. A. La Rue.....	do	Mar. 31, 1867	For 431 feet pine lumber, at \$10 per 100 feet, \$43 10; 2 door locks, \$5; 1,550 pounds corn, at 6 cents per pound, \$93; 4 pair butts, \$2; 11½ dozen screws, \$2 50; 3 quarts linseed oil, \$4 50; 2 quarts turpentine, \$3; 6 pounds wrought nails, \$1 50; 1 door bolt, \$2 38; 1 gallon coal oil, \$5.	161 98
Florencio Nickerson	do	Mar. 31, 1867	For 3 months' labor, cooking for Navajo Indians employed at the agency, making fences, corrals, and other things, from the 31st day of December, 1866, to the 31st day of March, 1867, inclusive, at \$20 per month.	60 00
N. E. Nobles	do	Mar. 31, 1867	For 3 months' labor, in charge of herding government cattle on Navajo reservation, New Mexico, from December 31, 1866, to March 31, 1867, at \$40 per month.	120 00
Subsistence department, Fort Sumner, N. M.	do	April 30, 1867	For 53 pounds bacon, at 16½ cents per pound, \$8 87; 212 pounds beef, at 10 cents per pound, \$21 20; 270 pounds flour, at \$4 40 per hundred pounds, \$11 88; 36 pounds beans, at 3.16 cents per pound, \$1 10; 24 pounds coffee, at 20½ cents per pound, \$4 92; 36 pounds sugar, at 15.12 cents per pound, \$5 45; 2 gallons vinegar, at 42 cents per gallon, 84 cents; 3 pounds candles, at 23 cents per pound, 69 cents; 9½ pounds soap, at 10½ cents per pound, 97 cents; 9 pounds salt, at 1.37 cent per pound, 12 cents; ½ pound pepper, at 45 cents per pound, 23 cents; cost of transportation on the above stores, being 457 pounds, at 12.30 cents per pound, \$56 21.	112 48
Subsistence department, Fort Sumner, N. M.	do	May 31, 1867	For 51 pounds bacon, at 16½ cents per pound, \$8 54; 215 pounds beef, at 10 cents per pound, \$21 50; 270 pounds flour, at 4.40 cents per pound, \$11 88; 36 pounds beans, at 3.16 cents per pound, \$1 10; 24 pounds coffee, at 20½ cents per pound, \$4 92; 36 pounds sugar, at 15.12 cents per pound, \$5 44; 2 gallons vinegar, at 42 cents per gallon, 84 cents; 3 pounds candles, at 23 cents per pound, 69 cents; 9 pounds soap, at 10½ cents per pound, 93 cents; 9 pounds salt, at 1.37 cent per pound, 12 cents; ½ pound pepper, at 45 cents per pound, 23 cents; cost of transportation on the above stores, being 454½ pounds, at 12.30 cents per pound, \$55 90.	112 69
Subsistence department, Fort Sumner, N. M.	do	June 30, 1867	For 52 pounds bacon, at 16½ cents per pound, \$8 71; 213 pounds beef, at 10 cents per pound, \$21 30; 270 pounds flour, at 4.40 cents per pound, \$11 88; 36 pounds beans, at 3.16 cents per pound, \$1 10; 24 pounds coffee, at 20½ cents per pound, \$4 92; 36 pounds sugar, at 15.12 cents per pound, \$5 44; 2 gallons of vinegar, at 42 cents per gallon, 95 cents; 3 pounds candles, at 23 cents per pound, 69 cents; 9½ pounds soap, at 10½ cents per pound, 97 cents; 9 pounds salt, at 1.37 cent per pound, 12 cents; ½ pound pepper, at 45 cents per pound, 23 cents; cost of transportation on the above stores, 458 pounds, being at 12.30 cents per pound, \$56 33.	112 64
P. O. Brien.....	do	June 30, 1867	For making 10 iron rods for fence machine, \$6; for making 2 pair hinges for corral doors at agency, \$3; making 4 hooks for corral doors, \$1; making 2 clasps for corral doors, \$1; making 4 staples for corral doors, \$1; shoeing 2 public mules, \$6.	18 60
I. A. LaRue.....	do	June 30, 1867	For 1 gallon coal oil.....	5 00
N. E. Nobles	do	June 30, 1867	For 3 months' labor in charge of government cattle on the Navajo reservation, New Mexico, from March 31 to June 30, 1867, inclusive, at \$40 per month.	120 00
Florencio Nickerson	do	June 30, 1867	For 3 months' labor cooking for employes and Navajo Indians engaged in working at agency, from March 31 to June 30, 1867, at \$20 per month.	60 00
Francisco Ortiz y Safoya.....	A. B. Norton	April 1, 1867	To 1,260 pounds hay, at 2½ cents per pound	31 50

M. S. Salazar.....	Sept. 30, 1866	For 3 months (92 days) feeding public animals, commencing July 1 and ending September 30, 1866, at 75 cents per day, each.	199 50
M. S. Salazar.....	Sept. 30, 1866	For travelling expenses on account of the Indian service.	34 50
Barlow, Sanderson & Co.	Oct. 25, 1866	To stage fare and extra baggage from Junction City, Kansas, to Santa Fé, New Mexico.	200 00
Barlow, Sanderson & Co.	Nov. 5, 1866	To stage fare from Santa Fé to Cimarron agency.	35 00
John N. Sheppard.....	Nov. 12, 1866	To 4 cords of wood, at \$5 per cord.	20 00
Elsberg & Amberg.....	Dec. 31, 1866	To 1 stove, for office.	50 00
Barlow, Sanderson & Co.	Dec. 31, 1866	To freight on 32 dozen hickory shirts, \$25 50; 1 stove, \$8; and stationery, \$3 50, from Santa Fé to Cimarron agency.	36 50
E. B. Dennison.....	Dec. 31, 1866	To feeding 2 public animals (horses) belonging to the Indian department, for 1½ month (50 days) commencing November 10 and ending December 31, 1866, at 75 cents each per day.	75 00
L. B. Maxwell.....	Dec. 31, 1866	To 1 month and 20 days rent of agency building, commencing November 10 and ending December 31, 1866, at \$300 per annum.	41 66
Barlow, Sanderson & Co.	Jan. 7, 1867	To freight on beaver traps from Santa Fé to Cimarron agency.	13 50
Barlow, Sanderson & Co.	Jan. 21, 1867	To stage fare from Cimarron agency to Santa Fé and Santa Fé to Cimarron agency.	70 00
S. A. Green.....	Jan. 31, 1867	To 6 cords wood, at \$5 per cord.	30 00
L. B. Maxwell.....	Mar. 31, 1867	To 3 months' rent of agency building, commencing December 31, 1866, and ending March 31, 1867, at \$300 per annum.	75 00
E. B. Dennison.....	Mar. 31, 1867	To feeding 2 public animals (horses) belonging to the Indian department, for 3 months (90 days,) commencing December 31, 1866, and ending March 31, 1867, at 75 cents each per day.	135 00
S. A. Green.....	April 11, 1867	To 6 cords of wood, at \$5 per cord.	30 00
L. B. Maxwell.....	June 30, 1867	To 3 months' rent of agency building, commencing March 31 and ending June 30, 1867, at \$300 per annum.	75 00
E. B. Dennison.....	June 30, 1867	To feeding two public animals (horses) belonging to the Indian department, for 3 months, (91 days,) commencing March 31 and ending June 30, 1867, at 75 cents each per day.	136 50
Southern Overland Mail and Express Co.	Sept. 10, 1866	To stage fare from Junction City, Kansas, to Santa Fé, New Mexico, per order of department.	175 00
Southern Overland Mail and Express Co.	Sept. 10, 1866	To extra baggage from Junction City, Kansas, to Santa Fé, New Mexico, per order of department.	25 00
J. D. Henderson.....	Sept. 19, 1866	To expense of 27 meals from Junction City, Kansas, to Santa Fé, New Mexico, at \$1 25 each.	33 75
Spiegelberg Bros.....	Sept. 26, 1866	To 1 gallon coal oil, \$5; 1 broom, \$1; 1 lamp, \$5; 1 inkstand, black, \$2; 1 inkstand, red, \$2; steel pens, penholders, and paper, \$7 50; 1 stove, \$50; 1 hatchet, \$1; 1 water bucket, \$3 50, for office.	77 00
Emanuel Galegos.....	Sept. 24, 1866	To 10 loads wood, for use of office.	7 50
J. Miller.....	Sept. 28, 1866	To one cane chair, for office.	12 00
Geronimo de Vega.....	Aug. 20, 1866	For 1 horse, \$100; 1 rifle, \$30—purchased for the public service.	130 00
Ursula Chasmonate.....	Dec. 31, 1866	For 1 saddle, \$22; 1 bridle, \$4; 1 pair of spurs, \$2; 1 pair saddlebags, \$10; 1 saddle blanket, \$2; and 40 pounds candles, at 50 cents, \$20—purchased for the public service.	60 00
Pedro Garcia.....	Dec. 31, 1866	For 2,500 pounds fodder, at 2 cents, \$50; 6 fanegas corn, at \$10, \$60; 4 months' rent of house occupied at special agency, commencing September 1 and ending December 31, 1866, at \$15 per month, \$60.	170 00
Juan Sanchez.....	Dec. 31, 1866	For 3½ fanegas cornmeal, at \$11, \$38 50; 18 sheep, at \$2 50, \$45; 6 carreta loads, at \$7, \$42.	125 50
H. Eldot.....	Mar. 14, 1867	For 10 Mexican blankets, at \$2, \$20; 6 hickory shirts, at \$1 25, \$7 50; 30 yards domestic, at 40 cents, \$12; 9 pair of children's shoes, at \$1 50, \$13 50—purchased for the use of the Moqui captives.	53 00
Juan Garcia.....	Mar. 20, 1867	For 250 pounds buffalo meat, at 25 cents per pound, \$62 50; 6 fanegas cornmeal, at \$7, \$42.	104 50
Antonio J. Atencio.....	Mar. 28, 1867	For 40 days' hire of a horse for the use of the interpreter, at \$1 25 per day.	50 00
John Ward.....	Mar. 31, 1867	For travelling and other expenses incurred in rescuing and collecting Moqui captives at Rio Arriba, \$24; El Embudo, \$10; Taos, \$15; El Embudo, \$10; Piña Blanca, \$9 75; and paid while en route from San Juan to Santa Ana, thence to Santa Fé, \$25 75.	94 50
Antonio Vijil.....	Mar. 31, 1867	For 8 days' hire of 8 burros, used in transporting eleven Moqui captives from San Juan to Laguna, commencing March 20 and ending March 27, 1867, at \$1 per day each.	64 00
Gaspar Ortiz.....	Mar. 31, 1867	For 5 fanegas of cornmeal, at \$8 per fanega, \$40; 21 head of sheep, at \$2 50, \$52 50—furnished as provisions to Indians while at the agency on business.	92 50
Rafael Herrera.....	Mar. 31, 1867	For 2,500 pounds fodder, at 2 cents per pound, \$50; 12 fanegas corn, at \$5 per fanega, \$60—purchased for use of public animals, and those of Indians visiting the agency on business.	110 00

Loudenback, Gilbert & Co.	do	Aug. 9, 1866	1354 yards, at 65 cents, \$88 08; 10 checks, stripes, and plaids, 5474 yards, at 40 cents, \$218 90; 5 brown drills, 1974 yards, at 30 cents, \$59 32; box and straps, \$2 25; 15 reams 1st class letter paper, at \$6 per ream, \$90; 8 reams 1st class cap paper, at \$6 50 per ream, \$52; 25 dozen, 200 yards spool cotton, at \$1 05 per dozen, \$26 25; 50 hanks linen thread, at \$2, \$100; box and straps, \$1 75; 25 bunches skein cotton, at \$1 50, \$37 50; 3 gross gilt buttons (brass,) at 60 cents, \$1 80; 9 gross brass vest, at \$1, \$9; 9 gross brass coat, at \$1 50, \$13 50; 9 gross brass coat, at \$1 75, \$15 75; 5 gross thimbles, at \$3, \$15; 1 gross B. S. & Co.'s pencils, \$6; 5 gross Gillot's pens, at \$1, \$5; 5 gross Gillot's pens, at \$1 50, \$7 50; 5 gross Spencerian pens, at \$1 10, \$5 50; 5 gross B. S. & Co.'s pens, at 75 cents, \$3 75; 1 dozen mucilage, \$2; 1,000 Glover's needles, \$6; 15,000 assorted needles, at \$1 50, \$22 50; 280 gilt rings, at 3 cents, \$8 40; 720 gilt rings, at 4 cents, \$28 80; 6,000 extra heavy government envelopes, at \$6, \$36; 1,000 triple thick large white envelopes, \$16 50; 1,000 cloth lined, \$60; 76 knives, forks, and spoons combined, at 95 cents, \$72 20; 1 gross zinc mirrors, \$12; 40 strings pearl and straw beads, at 20 cents, \$8; 40 strings of same, at 18 cents, \$7 20; 20 strings of same, at 15 cents, \$3; box and straps, \$2; 150 assorted bead necklaces, at 15 cents, \$22 50; 11 strings large blue beads, at 25 cents, \$2 75; 68 strings large assorted beads, at 10 cents, \$6 80; 36 strings solid light blue beads, at 9 cents, \$3 24; 36 strings solid amber beads, at 10 cents, \$3 60; 50 pounds indigo, at \$1 50, \$75; 2 dozen David's ink, quarts, at \$6, \$12; 5 dozen David's fluid, quarts, at \$8, \$40; 1 box beads, —; 15 hanks black beads, at 90 cents, \$13 50; 10 hanks blue beads, at \$1 50, \$15; 8 hanks ruby and pink beads, at \$1 50, \$12; 28 hanks chalk beads, at \$1, \$28; 9 hanks crystal beads, at \$1, \$9; 10 hanks lemon beads, at \$1 25, \$12 50; 10 hanks green beads, at \$1, \$10; 10 hanks gold beads, at \$1 25, \$12 50; 1 can Chinese vermilion, 664 pounds, at \$1 75, \$116 67; 1 can chrome, green and yellow, 20 pounds each (60,) at 50 cents, \$30; box and straps, \$2.	1,345 45
			25 single-barrel guns, at \$7 50, \$187 50; 25 single-barrel guns, at \$7 50, \$187 50; 250 pounds bar lead, at 12 cents, \$30; 250 pounds bar lead, at 12 cents, \$30; 25 bags B. B. shot, at \$2 62, \$65 50; 10 dozen ebony-handle hunting-knives, at \$5 50, \$55; 50 dozen knives and forks, at 75 cents, \$37 50; 60 nests French preserving kettles, at \$6 42, \$385 20; 100 dozen cocoa-handle butcher-knives, at \$2 25, \$225; 50,000 B. & B. waterproof caps, at \$1, \$50; 6 dozen wool cards, at \$8, \$48; 4 dozen wool cards, at \$8, \$32; boxes, cask, cartage, &c., \$12 25.	
			7 boxes plug tobacco, (battle flag,) 698 pounds, at 50 cents, \$349; 5 boxes plug tobacco, (Johnson,) 401 pounds, at 50 cents, \$200 50; 13 boxes plug tobacco, (Kate Davis,) 1,488 pounds, at 40 cents, \$595 20; 15 boxes plug tobacco, (Henry's,) 1,822 pounds, at 48 cents, \$874 56; cooperage, \$10 00; cartage, \$3.	
John S. Martin	do	Aug. 9, 1866	10 dozen 10-quart flaring buckets, at \$8 50, \$85; 3 dozen pressed wash-basins, at \$3 50, \$10 50; (\$96 75;) 10 dozen 10-quart flaring buckets, at \$8 50; \$85; 3 dozen pressed wash-basins, at \$3 50, \$10 50; case, \$1 25; (\$96 75;) 10 dozen 14-quart flaring buckets, at \$12, \$120; 2 dozen pressed wash-basins, at \$3 50, \$7; 2 dozen tin cups, handled, at \$1, \$2; 2 dozen tin cups, no handles, at 75 cents, \$1 50; case, \$1 50; (\$132;) 10 dozen 14-quart flaring buckets, at \$12, \$120; 6 dozen tin cups, handled, at \$1, \$6; 6 dozen tin cups, plain, at 75 cents, \$4 50; case, \$1 50; (\$132;) 32 dozen tin cups, handled, at \$1, \$32; 32 dozen tin cups, plain, at 75 cents, \$24; case, \$1 25; (\$57 25;) 12 dozen 4-quart tin pans, at \$3, \$36; case, 50 cents; (\$36 50;) 20 dozen 2-quart tin pans, at \$1 75, \$35; 8 dozen 4-quart tin pans, at \$3, \$24; case, 75 cents; (\$69 75;) 174 dozen planters' hoes, at \$8, \$138 66; cask, \$1 25; (\$139 91;) 24 dozen planters' hoes, \$21 33; 10 dozen traps, \$2 50, with chain, at \$8 50, \$85; 8 dozen melting ladles, at \$2 50; \$20; 8 dozen bullet-moulds, 40 to 100, at \$1 25, \$10; 2 dozen fry pans, No. 0, at \$3, \$6; cask, \$1 25; (\$143 58;) 9 dozen axes, at \$10, \$90; case, \$1; (\$91;) 9 dozen fry pans No. 4, at \$5, \$45; 44 dozen fry pans No. 2, at \$4, \$18; 1 cask, \$1 25; (\$64 25;) 3 dozen fry pans No. 6, at \$6, \$18; 54 dozen fry pans No. 2, at \$4, \$22; case, \$1; (\$41;) 10 dozen stiff bridle bits, 399, at \$3, \$30; 6 dozen stiff mule bits, at \$1 25, \$10 50; 5 dozen stiff bits, 1260, at \$3 75, \$18 75; 4 dozen stiff bits, 8504, at \$3 75, \$15; 5 dozen bits, W. J., at \$1 75, \$8 75; 5 dozen bits, 13, \$3 50; 14 dozen bits, 24, at \$3, \$4 50; cask, \$1 25; \$20; 1 dozen bits, 8431, \$3 75; 1 dozen bits, 13, \$3 50; 14 dozen bits, 24, at \$3, \$4 50; cask, \$1 25; (\$134 75;) 2 dozen axes, at \$10, \$20; 10 dozen sheep shears at \$8, \$80; 5 dozen sickles, 2, at \$4, \$20; 5 dozen sickles, 4, at \$5 50, \$27 50; cask, \$1 25; (\$148 75;) 25 dozen scissiors, at \$1, \$25; 20 dozen 1-blade knives, at \$2 50, \$50; 10 dozen 2-blade knives, at \$4 50, \$45; 25 gross brass tacks, at 75 cents, \$18 75; jointed bridle bits, 18, \$44 50; twisted bridle bits, 31, \$24 50; case, \$1 25; (\$209; 5 gross	2,032 26
			Samuel W. Sears & Co.	2,009 99

DISBURSEMENTS FOR INDIAN SERVICE.

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Samuel W. Sears & Co.—Continued.	Comm'r Indian Affairs.	Aug. 9, 1866	awls, C. S., straight, at \$3.15; 5 gross brass ferrule awl-shafts, at \$3.60, \$18; case, 50 cents; (\$33.50;) 9 dozen 4-axes, at \$10.90; case, \$1; (\$91;) 10 packages, each 2 dozen axes, at \$15.300; cartage, \$2.25.	\$809 50
Hall, Southwick & Co.	do	Aug. 13, 1866	100 sides oak-tanned bridle leather, at \$6.75, \$675; 7 dozen pink linings, at \$12.84; 3 dozen colored round linings, at \$15.45; matting and cartage, \$5.50.	627 75
Edmund Tweedy	do	Aug. 13, 1866	100 blue jean pants, at \$2.50, \$250; 100 blue casinet sacks, at \$3.75, \$375; cases and straps, \$2.75.	3,397 86
D. Carmichael	Thomas Murphy	Dec. 15, 1866	For transportation from Atchison, Kansas, to Santa Fé, New Mexico, of 128 packages of goods for Indians of New Mexico, weighing 27,010 pounds, at \$1.48 per 100 pounds per 100 miles. Distance, 850 miles.	
Chick, Armajo & Co.	Comm'r Indian Affairs.	Aug. 29, 1866	For transportation of Indian annuity goods to New Mexico.	594 21
Samuel W. Sears & Co.	do	Aug. 29, 1866	Five dozen small beaver traps, at \$8.50, \$42.50; 1 dozen fry pans, 4, \$5; 324 dozen stiff bridle bits, 24, at \$3.10 50; 2 dozen shears, at \$1.50, \$3; case, \$1.25; (\$62.25;) 24 dozen shears, at \$1.50, \$36; case, 50 cents; (\$36.50;) 24 dozen shears, at \$1.50, \$36; case, 50 cents; (\$36.50;) cartage, 75 cents.	136 00
R. B. Mitchell	J. R. Goodwin	May 7, 1867	To expenses incurred in travelling from New Mexico to Washington city, on official business.	518 00
L. V. Bogy	Comm'r Indian Affairs.	Mar. 30, 1867	For transportation and insurance of Indian annuity goods.	984 40
Grace & Doffinger	J. D. Henderson	Dec. 1, 1866	To 1 wash-stand. \$8; 1 table, \$8; 7 shelves, \$3; 1 lounge, \$12.	31 00
M. Combs	do	Dec. 1, 1866	To 10 cords wood for use of office, as per contract, at \$10 per cord. (The above was purchased at specified time, in order to prevent paying an exorbitant rate during the balance of the winter.)	100 00
C. H. Reynolds, agent S. O. M. & Ex. Co.	do	Dec. 14, 1866	To stage fare to Cimarron agency, under orders.	35 00
C. H. Reynolds, agent S. O. M. & Ex. Co.	do	Dec. 20, 1866	To stage fare from Cimarron agency, under orders.	35 00
J. M. Gallegos	do	Dec. 31, 1866	To rent of building for use of Pueblo agency, from December 1 to 31.	25 00
Z. Staab & Bro.	A. B. Norton	Apr. 10, 1867	For 1 box candles, 40 pounds, at 27½ cents per pound.	15 00
Albino Brutamonte	do	Apr. 25, 1867	For 975 pounds of hay, at 2½ cents per pound.	24 37
Jacob Krummeck	do	May 1, 1867	For 1 dozen condition powders, for mules, \$2.25; 1 sponge, \$1; castile soap, 50 cents; 1 dozen condition powders, for mules, \$2.25.	6 00
Esberg & Amberg	do	May 2, 1867	One quart of oil for harness, \$2; 4 pounds nails, at 40 cents per pound, \$1.60; 10 boxes matches, at 10 cents per box, \$1.	4 60
A. B. Norton	do	May 4, 1867	Stage fare from Santa Fé, New Mexico, to Junction City, Kansas, \$175; cash paid for meals on the road from Santa Fé to Junction City, Kansas, \$36; 1 day's boarding at Junction City, \$4.50; commutation for railroad travel from Junction City, via Kansas City and St. Louis, to Washington, 1,430 miles, at 10 cents per mile, \$143; boarding at Kansas City, where I was taken sick and had to remain 8 days, at \$4.50 per day, \$36; hack fare on my arrival at Washington, \$1; Commutation for railroad travel from Washington to New York, and return, where I had been sent by the commissioner, to investigate the accounts of J. R. Graves, 464 miles, at 10 cents per mile, \$46.40; hack fare on leaving Washington for New York, \$1; 2 days' boarding while in New York, \$9; hack fare in New York, \$1; hack fare on my return to Washington, \$1; 94 days' boarding in Washington, from January 12 to May 3, 1867, inclusive, (not including my leave of absence, 15 days, and two days in New York on business,) at \$4.50 per day, \$423; hack fare on leaving Washington for Santa Fé, \$1; commutation for railroad travel from Washington, via New York and Newark, Ohio, to Mt. Vernon, Ohio, where I remained on leave of absence until the 1st day of July, 1867; the distance travelled being 864 miles, at 10 cents per mile, \$86.40.	964 30
Stebbins & Porter	do	May 6, 1867	For 1 water bucket, \$1.50; 1 broom, 75 cents.	2 25

DISBURSEMENTS FOR INDIAN SERVICE

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
<i>Incidental expenses of the Indian service in Oregon and Washington.</i>				
Barrington & Phillips...	Com'r of Indian Affairs.	July 17, 1866	June 30, 1864: To 10 blankets, at \$4, \$40; 100 pounds beef, at 15 cents, \$15; 10 barrels flour, at \$15, \$150; 1 dozen plates, \$10; 100 pounds rice, at 15 cents, \$15; 100 pounds sugar, at 20 cents, \$20.	\$250 00
Barrington & Phillips...	do.....	July 17, 1866	February 20, 1864: 3,716 pounds ground barley, at 4 cents, \$148 64; 4 barrels flour, at \$10 per barrel, \$40; 9½ tons of hay, at \$35 per ton, \$332 50; 60 gallons of molasses, at 60 cents per gallon, \$36; freight on fruit trees, \$5.	562 14
John Taylor.....	do.....	July 17, 1866	June 20, 1864: To 12 axes, \$45; 30 barrels flour, at \$15 per barrel, \$450; 2 dozen boxes of pills, at \$4 50 each, \$9; 240 gallons of molasses, at 75 cents, \$180; 100 blue blankets, at \$2 each, \$200; 40 pairs of shoes, (men's,) at \$4, \$160; 500 pounds rice, at 15 cents, \$75; 2½ tons of hay, at \$30, \$67 50; 300 bushels of potatoes, at 75 cents, \$225; 84 pounds of sugar, at 20 cents per pound, \$16 80.	1, 528 30
John Taylor.....	do.....	July 17, 1866	January 20, 1864: 71 pairs blankets, at \$6, \$426; 53 barrels of flour, at \$10, \$530; 12 mill-saw files, \$15; 850 pounds hard bread, at 12½ cents, \$106 25; 75 gallons molasses, at 60 cents per gallon, \$45; 8 gallons of fish oil, at \$1 per gallon, \$8; 7 boxes of pills, \$2 62; 3 bottles pain-killer, \$1 13; 1 bottle cherry pectoral, \$1 50.	1, 135 50
R. H. Lansdale, U. S. ag't	do.....	July 21, 1866	July 21, 1866: To balance due on the settlement of his accounts as United States Indian agent.....	5, 296 43
M. B. Mattice.....	W. H. Waterman.....	Dec. 31, 1866	To rent of office 4th quarter, ending December 31, 1866.....	90 00
Cal. State telegraph.....	do.....	Dec. 31, 1866	December 31, 1866: To telegram to Chief Clerk White, at Portland, on official business, \$2; telegram from chief clerk to superintendent, \$2 50; telegram from Agent Elder to Chief Clerk Huntington, at Portland, \$2; telegram from Huntington to Elder, \$2.	8 50
Ward & Coulter.....	do.....	Dec. 15, 1866	December 1, 1866: To 5 barrels flour, at \$9 50, \$47 50; 2 M feet lumber, at \$5, \$30; 500 pounds feed, \$7 43.	84 93
W. N. Horton.....	do.....	Dec. 31, 1866	December 31, 1866: To water rent 5 months, as per accompanying receipts.....	15 00
Henry L. Pittock.....	do.....	Dec. 31, 1866	December 31, 1866: To advertising for sealed proposals in Daily Oregonian, as per accompanying copy.	36 00
W. H. Waterman.....	do.....	Dec. 31, 1866	December 31, 1866: To sub-voucher No. 1, \$5; sub-voucher No. 2, \$5; sub-voucher No. 3, \$5; sub-voucher No. 4, \$1 50; sub-voucher No. 5, \$15; sub-voucher No. 6, \$1 75; sub-voucher No. 7, \$2 25; sub-voucher No. 8, \$5.	40 50
H. C. Hale.....	do.....	Dec. 31, 1866	December 3, 1866: To salary as clerk and interpreter in the office of superintendent during the 4th quarter, ending December 31, 1866.	400 00
R. H. Hewett.....	do.....	Dec. 31, 1866	December 31, 1866: To advertising for sealed proposals for goods, \$28 75; blank deeds used in conveying claims, \$3; 1 ream blank vouchers for superintendent's office, \$10	41 75
C. A. Huntington.....	do.....	Dec. 31, 1866	December 31, 1866: To salary as chief clerk in the office of superintendent of Indian affairs during the 4th quarter, ending December 31, 1866.	450 00
Frank Waterman.....	do.....	Dec. 31, 1866	December 31, 1866: To salary as clerk in the office of superintendent during the 4th quarter, ending December 31, 1866.	300 00
Alfred Robertson.....	do.....	Dec. 31, 1866	December 31, 1866: To 4 cords maple stove wood for superintendent's office, at \$5 50 per cord.....	22 00
J. H. Kellett.....	do.....	Dec. 31, 1866	March 15, 1866: To services as special United States marshal, in arresting steamer Libby and holding her in charge 4 days, \$50; cash paid for 4 cords of wood used in bringing boat to Olympia, \$22 37.	72 37
J. H. Kellett.....	do.....	Dec. 1, 1866	December 1, 1866: To 1 fine Mexican saddle, \$55; 1 black flat double-rim bridle, \$15.....	70 00
J. D. Maybin.....	do.....	Dec. 1, 1866	December 1, 1866: To 1 buggy, \$175; 1 buggy horse, \$150; 1 harness, \$50.....	375 00
J. H. Munson.....	do.....	Dec. 1, 1866	December 1, 1866: To rent of post office box up to December 31, \$1; Postage stamps, \$9.....	10 00
Charles Grainger.....	do.....	Dec. 31, 1866	December 31, 1866: To stage fare of C. A. Huntington, chief clerk, from Olympia to Monticello and return, when travelling on official business, \$50; December 15, keeping team for Chehalis Indians, \$2 50; December 25, keeping team for Chehalis Indians, \$2 50.	55 00

George A. Barnes.....	Dec. 31, 1866	December 1, 1 box candles, 20 pounds, \$8; Aug. 20, 4 gallons coal oil, \$8; Sept. 30, 4 boxes soap, at \$5, \$20; December 15, 74 pounds nails, at 10 cents, \$7 40; December 31, 1 keg nails, 100 pounds, at 10 cents, \$10.	53 40
H. H. Bancroft & Co.....	Dec. 27, 1866	Stationery, books, &c.: Paper, ruling, printing, 50 sheets appropriations for agency expenses, \$13 20; paper, ruling, printing, 50 sheets filing treaties with Dwanish Indians, &c., \$13 20; paper, ruling, printing, 50 sheets filing treaties with Nisquallies, Puyallups, &c., and Quinaltels and Quilehutes, \$13 20; paper, ruling, printing, 50 sheets account current superintendent Indian affairs, for filing treaty with Yakama and Makah Indians, \$13 20; paper, ruling, printing, 50 sheets recapitulation, \$13 20; 1 ream paper, ruling, and printing, abstract articles expended during the quarter, \$23 61; 1 ream demy paper, printing and ruling, abstract articles issued, \$29 16; 1 ream flat cap, printing and ruling, accounts current with United States, \$25; 1 ream flat cap, ruling and printing, abstract cash disbursements, \$25; 1 ream flat cap, printing and ruling, abstract articles purchased, \$25; 1 ream medium, printing and ruling, return of property on hand and issued, \$45 83; 1 ream medium, printing and ruling, quarterly return of property, \$27 44; 2 reams Congress extra heavy note, ruling and printing, \$18 06; 2 reams extra heavy Congress letter, and printing headings, \$22 91; 1 ream certificates, and printing, \$9 72; 26 cloth lined envelopes, and printing, \$26 40; 1 M envelopes, \$10 80, 5, and printing, \$9 03; 1 M envelopes, \$8 30, 6, and printing, \$6 25; 1 dozen carmine ink, large glass stoppers, \$6 25; 6 spools of red tape, \$8 33; 6 dozen Faber's pencils, \$6 25; 2 gross medallion pens, \$3 47; 2 gross No. 404 pens, \$2 78; 3 dozen rubber holders, assorted, \$8 75; 1 dozen Faber pen and pencil erasers, \$2 80; 1 dozen Arnold's ink, quarts, \$7 30; 1 dozen Congress knives, \$27 80; 1 gold pen, No. 5, extension holder, \$6 75; 1 diary, 375, \$4 86; 1 diary, 376, \$4 51; 1 diary, 353, \$2 78; 2 reams extra Congress note, \$12 50; 2 reams Congress letter, wide ruled, \$16 66; 2 reams Congress letter, narrow ruled, \$16 66; 1 ream Congress legal, \$11 12; 1 ream Congress bill, \$6 25; 1 dozen Congress tie envelopes, 8 1/4-inch, 69 cents; 1 dozen Congress tie envelopes, 9-inch, 77 cents; 1 dozen Congress tie envelopes, 9 1/4-inch, 86 cents; 1 dozen Congress tie envelopes, 8-inch, \$2 07; 1 dozen Congress tie envelopes, 9 1/4-inch, \$2 43; 1 dozen Congress tie envelopes, 9 1/4-inch, \$2 78; 1 dozen Congress tie envelopes, 8 1/4-inch, \$1 11; 1 dozen Congress tie envelopes, 9 to 11-inch, \$1 25; 1 dozen Congress tie envelopes, 9 1/4-inch, \$1 57; 2 reams Congress cap, \$20 85; 4 dozen McGuffey's primers, \$10; 4 dozen McGuffey's spellers, \$12; 4 dozen McGuffey's 1st readers, \$13 61; 4 dozen McGuffey's 2d readers, \$25; 4 dozen Clark's primers, \$37 50; 4 dozen Emerson's 1st part, \$11 12; 4 dozen Burgess's penmanship, \$12 50; 2 dozen song books, \$20 85; 48 Testaments, \$46 66; 1 ream post office paper, \$11 48; 2 quires blotting paper, \$8 33; 1 gross No. 303 pens, \$2 09.	770 21
J. M. Guindon	Dec. 31, 1866	Freight on 3 cases of stationery from San Francisco to Olympia	8 00
Steamer McNear.....	Jan. 6, 1867	Fare of superintendent and interpreter from Olympia to Port Townsend and return, including meals...	37 50
Frank Waterman.....	Jan. 6, 1867	Salary as clerk in superintendent's office from January 1 to January 6, inclusive, at the rate of \$1,200 per annum.	20 00
E. L. Finch	Jan. 6, 1867	Fare of Chief Clerk Huntington from Olympia to Port Townsend and return, on the steamer Pioneer, when sent on official business by order of the superintendent, \$40; meals by the way, \$5.	45 00
H. C. Hale.....	Jan. 6, 1867	Salary as clerk and interpreter in superintendent's office from January 1 to January 6, inclusive, at the rate of \$1,600 per annum.	26 66
C. A. Huntington	Jan. 6, 1867	Salary as chief clerk in superintendent's office from January 1 to January 6, inclusive, at the rate of \$1,800 per annum.	30 00
M. B. Mattice	Jan. 6, 1867	Rent of office from the 1st to 6th January, inclusive, at the rate of \$30 per month	6 00
American Telegraph Co. J. W. P. Huntington	July 30, 1866	Transmitting one message (23 words) from Washington, D. C., to Salem, Oregon	20 77
W. C. Griswold	Oct. 10, 1866	6 months' rent of office, from April 1 to September 30, 1866, inclusive, at \$40 per month	240 00
Cox & Hamilton.....	Dec. 31, 1866	335 pounds of timothy seed; 306 pounds of timothy seed	69 22
Wells, Fargo & Co.....	Dec. 26, 1866	35 express envelopes	5 00
S. & J. Durbin.....	Dec. 18, 1866	Keeping and feeding 1 Indian department horse from August 18 to September 20, inclusive, being 34 days, at \$1 per day.	34 00
A. L. Stinson	Dec. 31, 1866	Printing 2,880 blank vouchers, 2 impressions each	25 00
Parrish & Keeler	Dec. 31, 1866	2 letter files, at \$2 75, \$5 50; 1 letter book, \$6 50; 4 gross sheet pens, at \$2 25, \$9	21 00

DISBURSEMENTS FOR INDIAN SERVICE.

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
A. J. Brown	J. W. P. Huntington ...	Dec. 31, 1866	Shoeing Indian department horses, as follows: Making and setting 6 shoes, \$7; making and setting 2 shoes, \$2 33.	\$16 33
L. S. Dyar	do	Dec. 31, 1866	Rent of post office box for 4th quarter, 1866, \$1; 500 post office stamps, 3 cents, \$15.	16 00
James Brown	do	Dec. 31, 1866	Six months' salary as messenger to superintendent Indian affairs from July 1 to December 31, 1866, inclusive, at \$1,200 per annum, \$600; less federal tax on \$300, at 5 per cent., \$15.	585 00
James Brown	do	Dec. 31, 1866	Expense incurred while travelling on business of Indian department from Salem to Umatilla agency and return, with funds and official papers for Agent W. H. Barnhart, as per sub-vouchers hereto attached.	120 00
James Brown	do	Dec. 31, 1866	Expenses incurred while travelling on business for Indian department, in going from Salem to Jacksonville and back, with funds and official papers for Sub-Agent L. Applegate, as per sub-vouchers and sworn statement hereto attached.	125 75
James Brown	do	Dec. 31, 1866	Expenses incurred while travelling on business for Indian department, in going from Salem to Umatilla agency with funds and official papers for Agent W. H. Barnhart, and back, as per vouchers attached.	123 00
Benjamin Strang	do	Dec. 31, 1866	2 tin cases, \$2; 2 tin cases, \$2; 2 tin cases, \$2; 2 tin cases, \$2.	12 00
James Dannels	do	Dec. 31, 1866	11 cords wood furnished the Indian department in Oregon, at \$5 71.	62 81
Morgan, Scott & Co.	do	Dec. 31, 1866	1 gross matches, \$1; 1 lamp chimney, 33 cents; 1 gross matches, \$1; 5 gallons coal oil, \$8 33; 2 lamp chimneys, \$7 cents; 2 splittoons, \$3 50.	18 33
Cox & Hamilton	do	Dec. 31, 1866	1 gallon coal oil, \$1 50; 1 feather duster, \$4 50.	6 00
C. S. Woodworth	do	Dec. 31, 1866	6 months' salary as clerk to superintendent Indian affairs in Oregon, from July 1 to December 31, 1866, inclusive, at \$1,800 per annum, \$900; less federal tax on \$600, at 5 per cent., \$30.	870 00
S. A. Clarke	do	Dec. 31, 1866	10 days' services rendered the Indian department in Oregon, as assistant clerk to superintendent from December 20 to December 30, 1866, inclusive, at \$4 per day.	40 00
Oliver Wiswell	do	Dec. 31, 1866	Keeping, stabling, and feeding 1 Indian department horse from April 1 to September 30, 1866, inclusive, being 26 weeks and 1 day, at \$7 per week.	183 00
L. Fleischner & Co.	do	Mar. 20, 1867	50 pairs blankets, under contract of June 9, 1866, at \$6 62.	331 00
Henry Failing	do	Mar. 30, 1867	4 gross fish lines, No. 19, \$7 25; 4 gross fish lines, No. 12, \$5; 700 fish hooks, \$3 67; 18 pounds hemp twine, at \$1, \$18.	33 92
Morgan, Scott & Co.	do	Mar. 30, 1867	128 yards sheeting, at 33½ cents.	42 67
H. H. Bancroft & Co.	do	Mar. 2, 1867	14 reams 18-pound flat cap, at \$10, \$140; 14 reams 12-pound Congressional cap, at \$9 25, \$129 50; 8 reams Congressional letter, ruled, at \$6 25, \$50; 4 reams Congressional letter, plain, at \$6 25, \$25; 1 ream 26-pound post office paper, \$21; 5½ M official envelopes, \$21 50, \$118 25; 5 M 1080-5, envelopes, at \$10 50, \$52 50; 25 sheets blotting pad, at 15 cents, \$3 75; 5 gross steel pens, at \$1, \$5; 3 gross No. 404 steel pens, at \$1, \$3; 1 dozen Maynard & Noyes' ink, quarts, \$8 25; 4 dozen Arnold's copying ink, quarts, at \$21 50, \$5 37; 1 dozen David's carmine, 3-ounce, \$7 50; 4 dozen, quarts, muelage, at \$17 50, \$8 75; 6 dozen Faber's pencils, at 80 cents, \$4 80; 3 glass paper weights, at \$2, \$6; 1 Mor-dan's pocket ink, \$3 50; 2 C quills, No. 80, at \$6 25, \$12 50.	604 67
H. H. Bancroft & Co.	do	Mar. 2, 1867	300 quill pen points.	6 00
Donald Bruce	do	Mar. 4, 1867	Printing 1,000 blank vouchers.	20 00
Uzafove & Wright	do	Mar. 16, 1867	2 gallons coal oil, at \$1 70.	3 40
George M. Wood	do	Mar. 26, 1867	3 reams letter paper, at \$6 50 per ream, \$19 50; 3,280 impressions letter heads and envelopes, at \$1 per hundred, \$32 80.	52 30
J. W. Downer	do	Mar. 27, 1867	3 riding saddles furnished the Indian department in Oregon, at \$18.	54 00
R. H. Price	do	Mar. 28, 1867	Hauling 3 boxes Indian department goods from wharf to superintendent's office, 67 cents; hauling 5 boxes (2 loads) Indian department goods from wharf to warehouse, \$1 33; hauling 1 bale blankets	7 33

Uzafove & Wright.....	do.....	Mar. 30, 1867	from warehouse to wharf, for shipment, 67 cents; hauling 4 loads Indian department goods from wharf to warehouse, \$2 66; hauling 3 loads Indian department goods from wharf to warehouse, \$2.	208 50
Morgan, Scott & Co.....	do.....	Mar. 30, 1867	Transportation of 185 packages Indian department goods from San Francisco, California, to Salem, Oregon, being 10 17-40 tons, at \$20 per ton.	24 33
A. Bush.....	do.....	Mar. 30, 1867	5 gallons coal oil, \$7 67; 4 papers tacks, 66 cents; 1 lamp chimney, 33 cents; 1 gross matches, 67 cents; 5 gallons coal oil, \$6 67; 1 wash bowl, \$1 67; 2 1/2 pounds nails, 33 cents; 1 lamp chimney, 33 cents; 3 yards oil cloth, \$6.	55 62
Asabel Bush.....	do.....	Mar. 30, 1867	125 bushels oats, at 4 1/2 cents.....	60 00
Cox & Hamilton.....	do.....	Mar. 30, 1867	12 cords wood furnished Indian department in Oregon, at \$5 per cord.....	21 08
James Brown.....	do.....	Mar. 31, 1867	10 gallons coal oil, \$13 33; 1 can axle grease, \$1; 1 set scales and weights, \$6 75.....	297 50
C. S. Woodworth.....	do.....	Mar. 31, 1867	3 months' salary as messenger to superintendent Indian affairs in Oregon, from January 1 to March 31, inclusive, at \$1,200 per annum, \$300; less federal tax on \$50, at 5 per cent., \$2 50.	440 00
A. J. Brown.....	do.....	Mar. 30, 1867	3 months' salary as clerk to superintendent Indian affairs in Oregon, from January 1 to March 31, 1867, inclusive, at \$1,800 per annum, \$450; less federal tax on \$200, at 5 per cent., \$10.	17 17
George Fisher.....	do.....	Mar. 30, 1867	Making and setting 2 shoes on Indian department horse, \$2 33; making and setting 3 shoes on Indian department horse, \$3 50; shoeing 2 Indian department horses all round, \$9 34; repairing wagon, \$2.	17 00
Oliver Wiswell.....	do.....	Mar. 30, 1867	Hauling 1 load Indian department goods from Salem to Grand Ronde Indian agency.....	182 00
J. Q. Wilson.....	do.....	Mar. 30, 1867	Board of 1 Indian department horse from October 1, 1866, to March 31, 1867, inclusive, being 26 weeks, at \$7 per week.	22 67
J. L. Parrish & Co.....	do.....	Mar. 30, 1867	1,000 feet of lumber.....	24 66
George Cusick.....	do.....	Mar. 30, 1867	1 ream flat cap paper, \$12; 1 ream note paper, \$1 33; 250 envelopes, \$2; 75 envelopes, stamped, at 3 cents, \$3; 1 dozen lead pencils, \$1; 1 rule, \$5 33.	15 00
California State Tel. Co.....	do.....	Mar. 30, 1867	3 days' service boxing Indian department goods for shipment, at \$5 per day.....	3 62
Wells, Fargo & Co.....	do.....	Mar. 30, 1867	Message from McCracken, Merrill & Co. to Superintendent J. W. P. Huntington, concerning Indian department goods, \$1 50; message in answer to above, \$1 06; message from Superintendent J. W. P. Huntington to McCracken, Merrill & Co., directing them to ship certain Indian department goods, \$1 06.	24 50
E. D. Sloat.....	do.....	Mar. 30, 1867	Transportation of 1 box seeds from Washington, D. C., to Salem, Oregon, \$21; transportation of 1 package official papers from Umatilla to Salem, \$3 50.	15 33
San Francisco Bulletin.....	do.....	Mar. 30, 1867	Repairing and varnishing office furniture.....	22 66
John Eppinger.....	do.....	Mar. 30, 1867	Advertising "stationery wanted," 3 insertions, \$11 33; advertising "proposals invited," 3 insertions, \$11 33, as per copies.	49 67
John Gotbrod.....	do.....	June 5, 1867	Beef furnished Indian department in Oregon as follows, to wit: 107 pounds beef, 63 do., 48 do.; furnished to Indians at Dalles, by order of Agent Logan, 25 pounds beef, 10 do., 10 do., 6 do., 11 do., 18 do., furnished to employés at Warm Springs agency, while engaged in transporting freight horses and oxen from Dalles to reservation, by order of Superintendent Huntington, 298 pounds, at 16 1/2 cts. per pound.	12 00
J. L. Parrish & Co.....	do.....	June 6, 1867	Board of Superintendent Huntington and 2 men, and forage for 8 horses one night.....	51 00
W. A. McPherson.....	do.....	June 10, 1867	1 ream parchment paper, \$17; 300 linen envelopes, \$34.....	51 75
Wells, Fargo & Co.....	do.....	June 11, 1867	Advertising "wagons wanted" and "stallions wanted," 3 insertions each, (copies hereto attached,) at \$12 each, \$24; 300 blank returns of farming, ruled and printed, \$27 75.	12 50
Oregon Steam Nav. Co.....	do.....	June 16, 1867	Transportation of 2 packages official papers from Salem, Oregon, to Washington, D. C.....	52 00
Oregon Steam Nav. Co.....	do.....	June 20, 1867	Transportation of 1 man and 6 horses from Portland to Dalles.....	10 35
Baum Bros. & Co.....	do.....	June 20, 1867	Transportation from Portland to Dalles of 1 saw mill, \$1 35; 1 package beaver traps, \$2; 6 kegs nails, \$7.	78 50
California State Tel. Co.....	do.....	June 30, 1867	3 Colt's revolvers, at \$22 50, \$67 50; 20 pounds pistol bullets, at 15 cents, \$3; 4 waterproof caps, at \$2, \$8. Despatch from superintendent of Indian affairs to Miller & Brentain, Jacksonville, advising them that their bid to furnish flour to the Indian department is accepted, \$2 20; despatch from superintendent of Indian affairs to John Smith, U. S. Indian agent, directing him to meet said superintendent at Dalles on 23d instant, \$1 70; despatch from superintendent of Indian affairs to B. G. Whitehouse, Portland, requesting him to forward package of official papers to his office, \$1 45.	5 35
Brown & Kelly.....	do.....	June 30, 1867	Resetting 2 horse shoes, \$1 40; cutting, welding, and resetting 4 wagon tires, \$7; resetting 4 horse shoes, \$2 80; making and setting 4 shoes, \$4 80; making and setting 9 shoes, \$10 80; resetting 7 shoes, \$4 90.	31 70

DISBURSEMENTS FOR INDIAN SERVICE.

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
H. H. Bancroft & Co.....	J. W. P. Huntington...	June 30, 1867	6 dozen pass books, \$5 31 per dozen, \$31 86; 1 dozen spools red tape, \$21; 3 ivory paper folders, \$1 50, \$4 50; 5 pounds sealing wax, \$17.	\$74 36
C. D. Snyder & Co.....	do.....	June 30, 1867	Ruling and cutting eight reams of flat cap paper.....	48 00
Oliver Wiswell.....	do.....	June 30, 1867	Keeping Indian department horse from April 1st to June 30th, inclusive, at \$1 per day.....	91 00
Benjamin Strang.....	do.....	June 30, 1867	2 tin cases \$2; 2 tin cases, \$2; 2 tin cases, \$2; 1 funnel, 25 cents; 4 tin cases, \$4; 2 tin cases, \$2.....	12 25
Morgan, Scott & Co.....	do.....	June 30, 1867	1 lamp shade, 75 cents; 1 oil can, 75 cents; 1 gross matches, \$1; 2 door locks, with night latch, \$8 50; 1 lamp chimney, 38 cents.	11 38
James Brown.....	do.....	June 30, 1867	3 months' salary as messenger to superintendent Indian affairs, from April 1 to June 30, 1867, inclusive, at \$1,200 per annum, \$300; less federal tax on \$50, at 5 per cent., \$2 50.	
C. S. Woodworth.....	do.....	June 30, 1867	3 months' salary as chief clerk to superintendent of Indian affairs, from April 1 to June 30, 1867, inclusive, at \$1,800 per annum, \$450; less federal tax on \$200, at 5 per cent., \$10.	297 50
D. M. C. Gault.....	do.....	June 30, 1867	Advertising "flour wanted," 2 insertions, (copy annexed).....	440 00
H. J. Waldron.....	John Smith, U. S. sub-agent.	Sept. 30, 1866	9 days' feeding and stabling agent's horse, at \$1 50 per day, \$13 50; 13 days' feeding and stabling agent's horse, at \$1 50 per day, \$19 50; 10 days' feeding and stabling agent's horse, at \$1 50 per day, \$15.	10 66
H. J. Waldron.....	John Smith.....	Sept. 30, 1866	150 postage stamps, at 3 cents, \$4 50; 2 gross steel pens, at \$2 75, \$5 50; 1 pint bottle black ink, 75 cts..	48 00
John Smith.....	do.....	Sept. 30, 1866	Board, lodging, and transportation of Indian agent while travelling from Dalles to Salem on business for Indian department, as per vouchers attached.	10 75
Handley & Sinnott.....	do.....	Sept. 30, 1866	9 days' board and lodging of agent in Dalles, while in search of vagrant Indians, at \$2 75 per day, \$24 75; 1 day's board and lodging of agent in Dalles, while travelling to Salem, \$2 75; 2 days' board and lodging of agent in Dalles, while returning from Salem, at \$2 75 per day, \$5 50; 10 days' board and lodging of agent in Dalles, while arresting drunken Indians and discovering who sold them ardent spirits, at \$2 75 per day, \$27 50.	46 59
George C. Cook.....	do.....	Sept. 30, 1866	2 meals and lodging of agent, and forage for his horse, \$3; 2 ditto ditto, \$3; 2 ditto mail carrier, ditto, \$3; 2 ditto ditto, \$3; 2 ditto agent, ditto, \$3; 2 ditto mail carrier, ditto, \$3; 2 ditto ditto, \$3; forage for 6 Indian department pack animals, \$6; ditto ditto, \$6; 2 meals and lodging of agent, and forage for his horse, \$3; 2 ditto ditto, \$3.	60 50
Handley & Sinnott.....	do.....	Dec. 31, 1866	For board and lodging furnished the Oregon Indian department, Warm Springs reservation, viz: December 8 and 9, for 2 days' board and lodging of mail carrier while in Dalles, at \$2 75 per day, \$5 50; from 19th to 24th, 5 days' board and lodging of agent while in Dalles in search of vagrant Indians and mailing official papers, at \$2 75 per day, \$13 75.	42 00
George C. Cook.....	do.....	Dec. 31, 1866	For board, lodging, and horsefeed furnished at Tygh to the Oregon Indian department, Warm Springs reservation, viz: December 7, for 2 meals and lodging of mail carrier, and forage for his horse, \$3; December 10, ditto ditto, \$3; December 18, ditto agent ditto, \$3; December 25, ditto ditto, \$3.	19 25
H. J. Waldron.....	do.....	Dec. 31, 1866	For horsefeed and stabling furnished the Oregon Indian department, Warm Springs reservation, viz: December 8 and 9, for 2 days' feeding and stabling horse of mail carrier while in Dalles, at \$1 50 per day, \$3; from 19th to 24th, for 5 days' feeding and stabling horse of agent while in Dalles in search of vagrant Indians and mailing official papers, at \$1 50 per day, \$7 50.	12 60
H. J. Waldron.....	do.....	Dec. 31, 1866	For 100 postage stamps, at 3 cents, \$3; for 1 pint bottle black ink, 75 cents; for 2 small spools of red tape, at 37½ cents, 75 cents.	10 50
Handley & Sinnott.....	do.....	Feb. 28, 1867	For board and lodging furnished at Dalles to the Oregon Indian department, Warm Springs reservation, viz: January 10 and 11, for 2 days' board and lodging of mail carrier, at \$2 75 per day, \$5 50; February 5 and 6, for 2 days' board and lodging of messenger sent to meet Agent Wells, at \$2 75 per day, \$5 50; from 10th to 15th, for 5 days' board and lodging of United States Indian agent while mailing official papers, &c., at \$2 75, \$13 75.	4 50
				24 75

J. M. Evans	do.	Feb. 28, 1867	For forage and stabling furnished at Dalles to the Oregon Indian department, Warm Springs reservation, viz: January 10 and 11, for 2 days' feeding and stabling mail carrier's horse, at \$1 50 per day, \$3; February 5 and 6, for 2 days' feeding and stabling 3 horses sent by messenger to meet Agent Wells, at \$1 50 per day, \$9; from 10th to 15th, 5 days' feeding and stabling agent's horse, at \$1 50 per day, \$7 50.	19 50
R. Mays	do.	Feb. 28, 1867	For board, lodging, and forage furnished at Tygh to the Oregon Indian department, Warm Springs reservation, viz: January 9, for 2 meals and lodging of mail carrier, and forage for his horse, \$3; January 12, for 2 meals and lodging of mail carrier, and forage for his horse, \$3; February 4, for 2 meals and lodging of messenger, and forage for 3 horses, \$5; February 7, for 2 meals and lodging of agent, and forage for messenger, and forage for 3 horses, \$5; February 9, for 2 meals and lodging of agent, and forage for his horse, \$3; February 16, for 2 meals and lodging of agent, and forage for his horse, \$3.	22 00
Handley & Sinnott	do.	Mar. 31, 1867	To board and lodging furnished at Dalles to the Oregon Indian department, Warm Springs reservation, viz: March 9 to 14, for 5 days' board and lodging of agent while mailing official papers, &c., at \$2 75 per day.	13 75
J. M. Evans	do.	Mar. 31, 1867	For forage and stabling furnished at Dalles to the Oregon Indian department, Warm Springs reservation, viz: March 9 to 14, for 5 days' feeding and stabling agent's horse, at \$1 50 per day.	7 50
R. Mays	do.	Mar. 31, 1867	For board, lodging, and forage furnished at Tygh to the Oregon Indian department, Warm Springs reservation, viz: March 8, for 2 meals and lodging of agent, and forage for his horse, \$3; March 15, for 2 meals and lodging of agent, and forage for his horse, \$3.	6 00
H. J. Waldron	do.	Mar. 31, 1867	For 170 postage stamps, at 3 cents, \$5 10; 250 envelopes, small size, \$3; 2 gross steel pens, \$6; 1 quart bottle black ink, \$1 88; 2 dozen bunches red tape, \$1 75; 2 blotting boards, 62 cents.	18 35
O. S. N. Company	do.	Mar. 31, 1867	For transporting the following merchandise belonging to the Oregon Indian department, Warm Springs reservation, viz: December 25, 4 packages from Salem to Dalles, \$9 45; December 31, 6 packages from Portland to Dalles, \$6 72; January 17, 1 package from San Francisco to Dalles, \$5 26.	21 43
J. D. Walling	Amos Harvey	Sept. 20, 1866	For freight and storage on threshing machine, stoves, drugs, &c., from Portland to Walling's Landing.	47 00
G. C. Litchfield & Co.	do	Sept. 29, 1866	For 584 pounds flour, at 4 cents, \$23 36; 260 pounds fresh beef, at 10 1/2 cents, \$27 30; 156 pounds mess pork, at 16 cents, \$24 96; 10 pounds coffee, at 45 cents, \$4 50; 10 pounds sugar, at 20 cents, \$2.	82 12
G. C. Litchfield & Co.	do	Sept. 29, 1866	For 5 gallons coal oil, \$7 50; 1 broom, \$1	8 50
Amos Harvey	do	Sept. 29, 1866	For the following travelling expenses necessarily incurred in the Indian department—services as per sub-vouchers hereto attached, viz: C. P. Church, sub-voucher No. 1, \$6; S. N. Assignoni, sub-voucher No. 2, \$12; J. D. Miller, sub-voucher No. 3, \$5 33.	23 33
Peter, (Indian)	do	Dec. 5, 1866	For 6 cords of wood, at \$1 25 per cord	7 50
A. B. Hamilton	do	Dec. 24, 1866	For freight on 33 packages, 1,979 pounds, from Portland to Lincoln, \$11; storage on same, \$2.	13 00
G. C. Litchfield	do	Dec. 31, 1866	For 1 ream foolscap paper, \$9; 1 broom, \$1	10 00
F. N. Shurtleff	do	Dec. 31, 1866	For 6 months' service rendered as commissary at Grande Ronde Indian agency, Oregon, from April 1 to September 30, 1866, inclusive, at \$1,200 per annum, \$600, less \$15 tax.	585 00
G. C. Litchfield	do	Mar. 4, 1866	For 3 gallons coal oil	4 50
Jupiter, (Indian)	Benjamin Simpson	Dec. 3, 1866	For 9 days' service rendered the Indian department in cutting wood for office at Siletz Indian agency, Oregon, from October 1 to October 10, 1866, inclusive, not including Sunday, at \$1 per diem, \$9; October 27, 4 days' same service, from October 24 to October 27, inclusive, at \$1, \$4; November 10, 12 days' services rendered in driving team, hauling wood for office, from October 29 to November 10, 1866, inclusive, at \$1 per diem, \$12.	25 00
Too-too-ten-a-Jack	do	Dec. 3, 1866	For 12 days' services rendered the Indian department as guide, and arresting and capturing and returning Sixes George and 13 of his people who had left the reservation with the intention of returning to their old haunts, from October 17 to October 30, 1866, inclusive, at \$1 per day.	12 00
J. N. Mathiney	do	Dec. 11, 1866	For 1 year's ferrriage across the Willamette river at Salem, Oregon, from October 1, 1865, to December 11, 1866.	34 00
Parrish & Keeler	do	Dec. 11, 1866	For 1 box Gillott's pens, \$2; 75 postage stamps, \$2 25	4 25
S. S. Scott & Co	do	Dec. 11, 1866	For 10 gallons coal oil, at \$1 35	13 50

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
S. & I. Durbin.....	Benjamin Simpson.....	Dec. 11, 1866	For the following stabling and horse-feeds furnished the Indian department for animals belonging to Siletz Indian agency at Salem, Oregon: January 9, forage and stabling 1 horse 2 days, \$2 80; January 25, forage and stabling for 1 horse 3 days, \$4 20; February 15, forage and stabling for 1 horse 2½ days, \$3 50; March 10, forage and stabling for horse 4 days, \$5 60; shoeing horse, \$4 20; March 20, forage and stabling for 1 horse 1 day, \$1 50; May 6, forage and stabling for 1 horse 3 days, \$4 20; June 1, forage and stabling for 1 horse 2 days, \$2 80; October 20, forage and stabling for 1 horse 7 days, \$10; November 5, forage and stabling for 1 horse 3 days, \$4 20.	\$43 00
E. W. Fisher	do	Dec. 27, 1866	For services in repairing Indian department saddle, \$3; for 1 riding bridle, \$3; for 1 halter, \$2	8 00
R. P. Earhart.....	do	Dec. 31, 1866	For 3 months' service rendered the Indian department as commissary at Siletz Indian agency, Oregon, October 1 to December 31, 1866, inclusive, at \$1,200 per annum, \$300, less tax, \$7 50.	292 50
Selcheck	do	Dec. 31, 1866	For services rendered in ferrying agents and employes to and fro across the Siletz river, on Siletz agency, Oregon, during the months of October, November, and December, 1866, while engaged in their duties.	7 50
D. D. Orton	do	Dec. 31, 1866	For expenses necessarily incurred and paid by him while travelling on business for the Indian department, returning to their owners four horses that had been stolen in Lane and Benton counties, Oregon, and brought to the Siletz Indian agency by two Indians of the Toot-foot-enay tribe, per enclosed statement.	50 35
Benjamin Simpson.....	do	Dec. 31, 1866	For the following expenses necessarily incurred and paid by him while travelling on business for the Indian department: Visiting Salem, Oregon, on official business, as per sub-voucher hereto annexed. (Sub-voucher No. 1, L. B. Judson.)	16 50
Benjamin Simpson.....	do	Dec. 31, 1866	For the following expenses necessarily incurred and paid by him while travelling on business for the Indian department, visiting superintendent's office to procure funds, &c., per sub-vouchers hereto annexed: December 7, sub-voucher No. 1, Homer Smith, \$8 25; December 14, sub-voucher No. 2, S. and J. Durbin, \$10; 14th, sub-voucher No. 3, C. P. Church, agent P. T. C., \$14; 21st, sub-voucher No. 4, Homer Smith, \$6; 21st, sub-voucher No. 5, Homer Smith, \$6; 21st, sub-voucher No. 6, Homer Smith, \$9; 21st, sub-voucher No. 7, R. G. Simmons & Riger, \$11; 21st, sub-voucher No. 8, R. G. Simmons & Riger, \$16; 22d, sub-voucher No. 9, Geo. W. Beretrens, \$9; 22d, sub-voucher No. 10, J. P. Chilberg, \$13.	98 25
R. Williams	do	Sept. 3, 1866	For services rendered as attorney in prosecuting Wm. Butterfield and Linton Starr, parties arrested July 4, 1866, by Agent Simpson for selling liquor to Indians on Siletz Indian reservation.	25 00
R. P. Earhart.....	do	Sept. 29, 1866	For 3 months' services rendered the Indian department as commissary at the Siletz Indian agency, Oregon, from July 1 to September 30, 1866, inclusive, at \$1,200 per annum, \$300, less tax, \$7 50.	292 50
Benjamin Simpson.....	do	Sept. 29, 1866	For the following expenses necessarily incurred and paid by him while travelling on business for the Indian department, visiting Corvallis on official business, transporting fugitive Indians to Siletz Indian agency, Oregon, per sub-vouchers hereto annexed: October 18, R. Simmons & Riger, sub-voucher No. 1, \$40; 18th, R. Simmons & Riger, sub-voucher No. 2, \$7; October 18th, Joseph Skaggs, sub-voucher No. 3, \$20; October 19, sub-voucher No. 4, Joseph Skaggs, \$27 50.	69 75
Wm. H. Beck.....	do	Sept. 29, 1866	For expense necessarily incurred and paid by him while collecting and returning fugitive Indians, per statement hereunto annexed.	40 75
D. D. Orton	do	Sept. 29, 1866	For expenses necessarily incurred and paid by him while collecting Indians, per statement hereto annexed.	23 93
G. C. Litchfield	do	Sept. 29, 1866	For half ream foolscap paper, at \$9, \$4 50; 12 joints stove-pipe for office, at 50 cents, \$6; 1 wash-bowl and picher for office, \$3 62; 12 penholders, assorted, \$1 40.	15 52
J. D. Crawford	Wm. H. Bumhaul.....	Dec. 31, 1866	October 1, 20 pounds candles, at 37½ cents per pound, \$7 50; December 10, 20 pounds candles, at 37½ cents per pound, \$7 50.	15 00
Jim, (Indian)	do	Sept. 30, 1866	For 3 months' service as laborer, herding government stock on the Umatilla Indian reservation, Oregon,	219 00

J. L. Parrish & Co	Dec. 10, 1866	commencing July 1, and ending September 30, 1866, at the rate of \$50 per month, \$150; for subsistence for the above period, 92 days, at the rate of 75 cents per day, \$69.	72 39
Jim, (Indian)	Dec. 31, 1866	For 1 ream 12-pound letter paper, \$11 43; 2 reams foolscap, at \$8 87, \$17 75; one-half ream note paper, \$3 57; one-quarter ream post office paper, \$5 37; 1 gross steel pens, \$1 43; 1 eraser, \$1 78; 2 dozen lead pencils, \$2 14; 2 spools red tape, \$2 14; 1 ream blank vouchers, \$25; 1 quart black ink, \$1 78.	218 25
Oregon Steam Navigation Company.	Mar. 8, 1867	For 3 months' services as laborer at the Umatilla Indian reservation, Oregon, herding government stock, and cutting fuel for office, commencing October 1, and ending December 31, 1866, at the rate of \$50 per month, \$150; for subsistence for the above period, 91 days, at the rate of 75 cents per day, \$68 25.	173 00
John McBean	Mar. 1, 1867	May 5, for freight on goods belonging to the Indian department, from Portland to Umatilla landing, Oregon, measuring 1 ton and 26 feet, at the rate of \$40 per ton, \$66; September 17, for freight on goods belonging to the Indian department, from Portland to Umatilla landing, Oregon, measuring 18 feet, at the rate of \$40 per ton, \$18; December 12, for freight on goods belonging to the Indian department, from Portland to Umatilla landing, Oregon, measuring 2 tons and 9 feet, at the rate of \$40 per ton, \$89.	120 00
A. S. White	Mar. 31, 1867	For two horses, at \$60 each.....	45 00
J. D. Crawford	Mar. 2, 1867	For expenses incurred by me while hauling goods belonging to the Indian department, from Umatilla landing to the Umatilla Indian agency, Oregon, viz: December 20, amount paid H. Shelton for board, lodging, and horse feed for 4 horses, as per sub-voucher No. 1, \$15; December 19, amount paid Jesse Farling for board, lodging, and horse feed for 4 horses, as per sub-voucher No. 2, \$7 50; January 2, 1867, amount paid H. Shelton for board, lodging, and horse feed for 4 horses, as per sub-voucher No. 3, \$15; January 1, 1867, amount paid Thompson Stanfield for board, lodging, and horse feed for 4 horses, as per sub-voucher No. 4, \$7 50.	20 00
J. McBride	Mar. 1, 1867	For services rendered as attorney in attending the examination before a magistrate of two men named Deal, who were arrested for feloniously taking and killing cattle belonging to the chief of the Umatilla tribe of Indians.	67 85
Jim, (Indian)	Mar. 31, 1867	For 23 days' services as laborer at the Umatilla Indian reservation, Oregon, repairing mill race and flume, commencing February 4, and ending March 1, 1867, at the rate of \$3 per day, less tax, \$1 15.	217 50
Abel D. Helman	Oct. 15, 1866	For 3 months' services as laborer at the Umatilla Indian reservation, Oregon, herding government stock and cutting fuel for office, commencing January 1, and ending March 31, 1867, at the rate of \$50 per month, \$150; for subsistence during the above period, 90 days, at the rate of 75 cents per day, \$67 50.	6 00
Ozro G. Brown	Oct. 15, 1866	To postage stamps for the use of the Indian department in southern Oregon.....	60 00
John Smith	Nov. 30, 1866	For transportation of 1,500 pounds of seed wheat from Ashland, Oregon, on to the Klamath reservation, at 4 cents per pound freight.	39 25
Handley & Sinnott	Nov. 30, 1866	For board and lodging and transportation United States Indian agent, while travelling from Dalles to Salem, while on business for the Indian department, viz: October 23, for transportation from Portland to Salem, and back, sub-voucher No. 1, \$14; 19th and 23d, 2 days' board and lodging in Portland, sub-voucher No. 2, \$4; 24th, for transportation from Dalles to Portland, and back, sub-voucher No. 3, \$21 25.	24 75
H. J. Waldron	Nov. 30, 1866	For board and lodging furnished the Oregon Indian department, Warm Springs reservation, viz: October 16 and 17, for 2 days' board and lodging of agent in Dalles, while travelling to Salem, at \$2 75 per day, \$5 50; 25th and 26th, 2 days' board and lodging of agent in Dalles, while returning from Salem, at \$2 75 per day, \$5 50; November 20 to 25, 5 days' board and lodging of agent in Dalles, while in search of vagrant Indians, and mailing quarterly papers, at \$2 75 per day, \$13 75.	22 50
George C. Cook	Nov. 30, 1866	For stabling and feeding United States Indian agent's horse while in Dalles on business for the Indian department, viz: October 6 to 26, for 10 days' stabling and feeding agent's horse, at \$1 50 per day, \$15; November 20 to 24, for 5 days' stabling and feeding agent's horse, at \$1 50 per day, \$7 50.	30 00
		For board, lodging and forage furnished at Tygh for the Oregon Indian department, Warm Springs reservation, viz: October 16, for 2 meals and lodging of agent and forage for his horse, \$3; October 27, for 2 meals and lodging of agent and forage for his horse, \$3; November 11, for forage for 12 Indian department work oxen, at 75 cents per head, \$9; November 19, for forage for 12 Indian department work oxen, at 75 cents per head, \$9; for 2 meals and lodging of agent and forage for his horse, \$3; October 27, for 2 meals and lodging of agent and forage for his horse, \$3.	

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
R. B. Hargadine	L. Applegate	Feb. 28, 1867	To the following articles of stationery for the use of the Indian department in southern Oregon, viz: 1 bottle mucilage, 66 cents; 10 quires letter paper, (quarto post,) \$4 67; postage stamps, \$3; bottle ink, black, \$1.	\$9 33
Wells, Fargo & Co	do	Apr. 16, 1867	To transportation 34 pounds stationery and garden seeds for the use of Indian department in southern Oregon, from Salem to Jacksonville, Oregon.	11 33
Indian Charley	G. W. Collins	Sept. 29, 1866	To services rendered the Indian department in cutting 10 cords fire-wood for the office at the Alsea sub-agency, Oregon, at \$1 50 per cord.	15 00
G. W. Collins	do	Sept. 29, 1866	To expenses incurred travelling on business for the Indian department, going from the Alsea agency to the superintendent's office at Salem, and back, for the purpose of conveying quarterly papers to superintendent's office, receiving funds, &c., to defray expenses of Alsea agency, as per sub-vouchers paid J. Phillips & Co., \$5; ditto, J. Gartens, \$3; ditto, J. P. Dennie, \$8; ditto, Isaac Durbin, \$5; ditto, R. G. Simmons & Riger, \$—; ditto, Homer Smith, \$6; ditto, Samuel Case, \$6; ditto, Coffin John, (Indian,) \$1 50.	42 50
G. W. Collins	do	Dec. 31, 1866	To expenses incurred travelling on business for the Indian department, going from Alsea sub-agency to superintendent's office at Salem, and back, for the purpose of carrying quarterly papers to the superintendent's office: Paid R. T. Jordan, \$8; R. P. Garhart, \$1; I. T. Phillips, \$5; Honor Smith, R. G. Simmons, & Co., \$3; Samuel C. Case & Co., \$7 50; Indian Gabriel, \$1 50; Indian Bob, \$6 50.	37 50
G. W. Collins	do	Jan. 2, 1867	To expenses incurred travelling on business from the Indian department, going from Alsea sub-agency, Oregon, to superintendent's office at Salem, and back, for the purpose of carrying quarterly papers to superintendent's office: Paid Joseph Scaggs, \$2; A. J. Brown, \$5; O. Wiswell, \$3; I. P. Dennin, \$5; Balden & Case, \$4 25; Indian Gabriel, \$1 50.	20 75
Indian George	do	Apr. 30, 1867	To services rendered the Indian department cutting 10 cords fire-wood for the office at the Alsea Indian sub-agency, Oregon, at \$1 50 per cord.	15 00
E. A. Abby	do	May 6, 1867	For freight on 1 package steel traps, garden seed, &c., for the Indian department, from Salem to the mouth of Yaquina bay, for Alsea Indian sub-agency, Oregon.	9 00
Winant & Co	do	June 30, 1867	To freight on 4 tons goods shipped from San Francisco, California, to Yaquina bay, Oregon, for the Indian department, Alsea sub-agency.	66 00
E. A. Abby & Co	do	June 30, 1867	For freight, wharfage, drayage, &c., on 2 packages dry goods, measuring 30 feet, for the Indian department, Alsea Indian sub-agency, Oregon, from Salem to the mouth of Yaquina bay.	25 00
G. W. Collins	do	May 11, 1867	To expenses incurred travelling on business for the Indian department, going from Alsea Indian sub-agency, Oregon, to superintendent's office at Salem, and back, for the purpose of conveying quarterly papers to superintendent's office: Paid H. M. Holden, \$4; Oliver Wiswell, \$5; Homer Smith, \$8; Simmons & Riger, \$7; C. B. Springer, \$7; W. W. Carr, \$7 50; Balden & Case, \$5 50; Indian Gabriel, \$1 50.	50
Joseph Hill	Joseph Hill	Oct. 31, 1866	To sub-voucher No. 1, \$10; to sub-voucher No. 2, \$7 50; to sub-voucher No. 3, \$10; to sub-voucher No. 4, \$30; to sub-voucher No. 5, \$7 50; to sub-voucher No. 6, \$7 50; to sub-voucher No. 7, \$10.	82 50
Secene	do	Oct. 31, 1866	To furnishing crew of Indians and canoe, and carrying agent to and from Block House to North Point.	60 00
Mable & Bro.	do	Oct. 22, 1866	To transportation of Indian department goods from Olympia to Block House	28 50
T. J. McKenney	T. J. McKenney	Jan. 31, 1867	To bill of fare from Keokuk, Iowa, to Washington, en route to Olympia, as superintendent Indian affairs, \$34 40; sleeping cars 2 nights, \$4; portage, \$1; 4 days' board and lodging in Washington, \$16; fare to New York, \$8; 3 days' board in New York, \$13 50; portage and carriage to vessel, \$4 50; portage and carriage at Aspinwall and Panama, \$2; fare to San Francisco from New York, \$300; portage and carriage from vessel, \$4; 11½ days' board at Metropolitan Hotel, San Francisco, at \$5 coin, paid in currency, at 70 cents, \$82 11; portage and carriage to boat for Portland, \$4; fare from San Francisco to Portland, \$47 85; portage and carriage in Portland, \$3.	524 36

S. Montgomery.....	do.....	Jan. 1, 1867	To 3 days' board at Lincoln House, Portland, Oregon, detained there en route to Olympia, to assume duties of superintendent of Indian affairs.....	15 00
A. R. Burbank.....	do.....	Jan. 2, 1867	To hotel bill at Monticello, en route to Olympia, to enter on duty as superintendent of Indian affairs.....	3 00
Granger & Davis.....	do.....	Jan. 6, 1867	To fare from Portland to Olympia, including extra baggage, en route to enter on duty as superintendent of Indian affairs.....	53 57
Thomas W. Brown.....	do.....	Jan. 5, 1867	To board and lodging en route to Olympia to assume duties as superintendent of Indian affairs.....	3 00
William Pumphrey.....	do.....	Jan. 3, 1867	To board and lodging while en route to Olympia to assume duties of superintendent of Indian affairs.....	5 00
J. M. McDonald.....	do.....	Jan. 4, 1867	To board and lodging while en route to Olympia to assume duties of superintendent of Indian affairs.....	3 00
William Trout.....	do.....	Jan. 31, 1867	To 6 days' labor cleaning and painting superintendent's office, laying carpet, repairing windows, and renovating furniture, \$30; materials furnished, whitening and glue, \$3; paint and oil, \$7; glass and putty, 50 cents.....	40 50
California State Telegraph Company.....	do.....	Jan. 31, 1867	To telegram, 21 words, to assistant treasurer, giving notice of appointment as superintendent Indian affairs, and asking suspension of payment until funds were duly turned over, \$12 14; to telegram, 18 words to assistant treasurer, asking amount of money to credit of late Superintendent Waterman, \$10; to telegram from assistant treasurer, 10 words, in answer to above, \$5 29.....	27 43
T. N. Hibbens.....	do.....	Jan. 31, 1867	To 1 5-quire journal, full binding, Russia back, \$7; 1 5-quire cash book, full binding, Russia binding, \$7 25.....	14 25
Robert Forst.....	do.....	Jan. 31, 1867	To repairing fireplaces in superintendent's office, 2 days' labor, including mortar.....	12 00
Isaac Lightner.....	do.....	Jan. 31, 1867	To 30 yards carpet, at \$1 66½ per yard, for superintendent's office.....	50 00
J. H. Munson.....	do.....	Jan. 10, 1867	To postage.....	10 00
Samuel Holmes.....	do.....	Mar. 31, 1867	To 1 large office case for reception of files of papers and stationery.....	53 00
F. Waterman.....	do.....	Mar. 31, 1867	To scales and weights for use of storeroom connected with superintendent's office.....	6 00
W. W. White.....	do.....	Mar. 27, 1867	To 20 pounds coffee, at 40 cents per pound, \$8; 1 sack salt, 54 cents.....	8 54
Henry C. Hall.....	do.....	Mar. 31, 1867	To salary as second clerk and interpreter in the office of superintendent, fractional first quarter, beginning 7th January, 1867, and ending March 31.....	373 34
James Fraine.....	do.....	Feb. 7, 1867	To drayage of 3 loads of goods belonging to department, by order of the superintendent.....	3 25
T. J. McKenny.....	do.....	Feb. 9, 1867	To expenses in the transportation of 6 forsaken half-breed and Indian children, from Olympia to Skokomish reservation school, as per sub-vouchers No. 1, \$5; No. 2, \$9.....	14 00
James F. Fraine.....	do.....	Mar. 31, 1867	To 6½ cords fire bark, for fuel in superintendent's office, at \$6 per cord.....	39 00
C. A. McKenny.....	do.....	Mar. 31, 1867	To salary as clerk from 1st February to 31st March, inclusive, at the rate of \$1,200 per annum.....	200 00
C. A. Huntington.....	do.....	Mar. 31, 1867	To salary as chief clerk in the office of superintendent, from 6th January to 31st March, 1867, at the rate of \$1,800 per annum.....	420 00
F. Waterman.....	do.....	Mar. 31, 1867	To salary as clerk in office of superintendent from 6th January to 1st February, 1867, at the rate of \$1,200 per annum.....	80 00
Olympia Water Comp'y.....	do.....	Mar. 31, 1867	To water rent for office Indian affairs, 3 months ending March 30, 1867, at \$3 per month.....	9 00
J. H. Cleale.....	do.....	Mar. 31, 1867	To painting, repairing, and rigging government boat.....	47 89
Henry Martin.....	do.....	Mar. 31, 1867	To salary as messenger in office of superintendent during the fractional quarter commencing 6th January, and ending 31st March, 1867, at \$600 per annum.....	140 00
M. B. Mattice.....	do.....	Mar. 31, 1867	To rent of office used by superintendent Indian affairs during the fractional first quarter 1867, commencing January 7, and ending March 31, 1867, at \$30 per month.....	84 00
T. J. McKenny.....	do.....	Apr. 7, 1867	To amount paid Indian John, for 2 horses to go to Quinalt reservation, and return to Wm. Conner's old place, \$9 14; to amount paid to Indian John, for provisions for Indian crew, 6 Indians, 3½ days, \$10.....	19 14
E. Shotwell.....	do.....	Apr. 30, 1867	To 3 meals for self, clerk, and Indian, \$2 10; feed for 3 horses when on business.....	1 30
T. J. McKenny.....	do.....	Apr. 10, 1867	To sub-voucher No. 1, \$7 20; to sub-voucher No. 2, \$7 20; to sub-voucher No. 3, \$10; to sub-voucher No. 4, \$7 20; to sub-voucher No. 5, \$7 20; to sub-voucher No. 6, \$4 10; to sub-voucher No. 7, \$7 30; to sub-voucher No. 8, \$10.....	60 20
T. J. McKenny.....	do.....	Apr. 30, 1867	To expenses of A. Hill, farmer at Chehalis, travelling to and from Olympia on official business, by order of superintendent, including meals, lodgings, and keeping team 3 days and two nights, \$7 33½; to ferriage of A. Hill, at Tkookan Church, meals and horse-keeping, on official business, by order of superintendent, \$3; to expenses of A. Hill, travelling to and from Olympia on official business, by order of superintendent, including meals, lodging, and horse-keeping, \$4.....	14 33
R. H. Hewitt.....	do.....	Apr. 30, 1867	To 2 reams blank vouchers for Indian agents.....	30 00
J. H. Munson.....	do.....	Apr. 30, 1867	To postage, \$9; to post office box rent, 6 months, ending June 30, \$3.....	12 00

DISBURSEMENTS FOR INDIAN SERVICE.

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Steamer Mary Woodruff	T. J. McKenny	Apr. 25, 1867	To passage of superintendent and clerk from Seattle to the Laramie Indian reservation and back to Seattle, on official business, 4 days.	\$85 71
Steamer New World	do	Apr. 25, 1867	To passage of superintendent and clerk from Olympia to Seattle and back, \$17 14; 4 meals, \$2 86; while on official business.	20 00
T. J. McKenny	do	Apr. 26, 1867	To amount paid to Indian crew from Jauminish reservation to Sehome, \$9 28; to amount paid Indians for transportation to Laramie reservation from Sehome, \$2 85.	12 13
T. J. McKenny	do	Apr. 30, 1867	To sub-voucher No. 1, \$6; to sub-voucher No. 2, \$2; to sub-voucher No. 3, \$9 33; to sub-voucher No. 4, \$3.	20 33
B. F. Ruth	do	May 31, 1867	To keeping 2 horses 8½ months, from September 15, 1866, to May 1, 1867, according to agreement made by late Superintendent Waterman.	46 66
California State Telegraph Company.	do	May 31, 1867	To telegram from superintendent to Agent Elder, in San Francisco, respecting goods shipped from Washington and charges on the same.	5 30
R. H. Hewitt	do	May 31, 1867	To 2 reams paper for vouchers, \$13; to printing the same, \$13.	26 00
J. F. Fraine	do	May 31, 1867	To hauling 2 loads of hay 14 miles for the use of horses at the superintendent's barn	20 00
The sheriff of Thomson county.	do	May 31, 1867	Received of T. J. McKenny, superintendent Indian affairs, Washington Territory, \$22 45, it being amount in full of costs, magistrate's, sheriff's, and witness's fees, in case where one Charles Howard was prosecuted for cruelly assaulting and beating an Indian, the same being decided against the prosecutor, Indian testimony not being competent in territorial cases.	22 45
Marbre & Phillop	do	May 31, 1867	To transportation of superintendent and interpreter to Chihalis reservation and return, on official business, 3 days, \$18; to transportation of superintendent and interpreter to Black river, on their way to Quinault reservation, 2 days, with team, \$12; to 64 26-100 bushels of oats, at 75 cents per bushel, \$48 57.	78 57
Spot, (an Indian)	do	June 30, 1867	To 10½ cords wood, at \$5 71 3-7, for use in superintendent's office.	60 00
Olympia Water Comp'y.	do	June 29, 1867	To water rent for office superintendent, and officers for second quarter, ending June 30, 1867	9 00
M. B. Mattice	do	June 29, 1867	To rent of house used as office by superintendent Indian affairs, Washington Territory, during the second quarter, commencing April 15, and ending June 30, 1867, at \$360 per annum.	90 00
C. A. McKenny	do	June 29, 1867	To service rendered as clerk in the office of superintendent Indian affairs, Washington Territory, during the second quarter ending June 30, 1867, at \$1,200 per annum.	300 00
H. C. Hale	do	June 29, 1867	To salary as clerk in the office of superintendent Indian affairs during the second quarter, ending January 30, 1867, at \$1,600 per annum.	400 00
C. A. Huntington	do	June 30, 1867	To salary as chief clerk in the office of superintendent Indian affairs during the second quarter ending June 30, 1867.	450 00
California State Telegraph Company.	do	June 28, 1867	To telegram from Steilacoom to Olympia in regard to the punishment of Indians, \$2 64; a telegram from Olympia to Washington city regarding the selling liquors to Indians, 23 words, \$26 90.	29 54
Warren Gove	do	June 30, 1867	To crossing superintendent and interpreter, and returning, with carriage, \$1 25; to crossing and recrossing 3 Indians, \$1 50; to crossing and recrossing 2 Indians, 69 cents; to crossing physician and 3 Indians, and returning with carriage, \$4; dinner for superintendent, 75 cents; interpreter, 75 cents, and horse-feed, 50 cents; travelling on official business, \$2.	9 44
I. H. Kellett	do		To labor performed repairing harness belonging to the Indian department	5 00
I. B. Huntington	do		To services as messenger in the office of superintendent Indian affairs during the month of June, 1867, at \$600 per annum.	50 00
Buckley, Shelden & Co.	Com'r of Indian Affairs.	Nov. 22, 1866	For insurance from New York city to San Francisco, California, per steamer Arizona and connections, on bill 6, 8, and 9, October, 1866: dry goods, \$11,893 14; boots and shoes from Wheeler, Nelson & Co., \$6,890—\$18,783 14; add 10 per cent. \$1,878 31—\$20,661 45, at 4½ per cent. \$929 79. For insurance from New York city to San Francisco, California, per steamer Henry Chailey and connections, on dry goods bills 11, 12, and 13, October, 1866, \$14,046 74; add 10 per cent. \$1,404 67—\$15,451 31, at 4½ per	1,801 86

Charles Pope	Apr. 3, 1867	per cent. \$695 30. To insurance from New York city to San Francisco, California, per steamer Ocean Queen and connections, on clothing bills from Wheeler, Nelson & Co., \$6,428 37; add 10 per cent. \$642 83, at 24 per cent. \$176 77.	1,053 33
R. H. Lansdale	Mar. 27, 1867	For transportation by packing 26½ tons of Indian annuity goods from Rockland to Fort Simcoe, at \$40 per ton.	3,487 27
W. H. Pope	Apr. 3, 1867	To balance due on the settlement of his accounts, suspended for want of funds and provided for by special appropriation.	180 00
W. H. Pope	Apr. 3, 1867	For 3 months' services as commissary and quartermaster at Yakama reservation, Washington Territory, commencing January 1, and ending March 31, 1861, being first quarter 1861, at \$60 per month.	180 00
O. M. Barnes	Apr. 10, 1867	For 3 months' services same as above, commencing April 1, and ending June 30, 1861, being second quarter 1861, at \$60 per month.	900 00
O. M. Barnes	Apr. 10, 1867	For 6,000 feet hewn timber for Jocko reservation mill dam, at 15 cents per foot.	500 00
T. A. Pope	Apr. 3, 1867	For 125 days' carpenter's work on Jocko's reservation buildings, commencing July 1, and ending November 16, at \$4 per day.	1,083 33
Joseph Raymond	June 13, 1867	For 6 months' services as assistant on Yakama reservation, Washington Territory, commencing January 1, and ending June 30, 1864, inclusive, at \$83 33½ per month.	10 00
J. H. Montgomery	June 1, 1866	For services as blacksmith on the Nezpercé reservation, from August 1, 1860, to August 31, 1861, at \$1,000 per annum.	12 00
E. G. Bolter	June 5, 1866	To 15 photographs of the Snake Indian chief, Pan-li-na	25 00
G. W. Brown	June 6, 1866	To repairing office desk, tables, and chairs, injured by fire.	85 50
J. B. & M. Hirsch	June 10, 1866	To board and medical attendance of Billy Yates, (sick Indian,) from April 27 to May 27, 1866, inclusive, 5 weeks, at \$5 per week.	4 00
J. W. Mossman	June 10, 1866	To 30 yards oil-cloth, 8-4 wide, for Indian department in Oregon, at \$2 85 per yard	89 20
Uzaforage & Wright	June 20, 1866	To board of Indian expressman for Agent Simpson, with despatch to Superintendent Huntington	10 75
H. L. Pitlock	June 30, 1866	To transportation of 2 record books from Portland to Salem, \$1; transport of 2 safes from Dalles to Salem, \$70; hauling from wharf boat and putting in superintendent's office 2 safes, \$14; transportation of 1 box papers and accounts of Warm Springs agency from Dalles to Salem, \$3 75; drayage for same from wharf boat to office, 50 cents.	17 25
Heath, Dearborn & Co.	June 30, 1866	To advertising 3 times in the Daily Oregonian proposals for woollen goods	5 00
Benjamin Strang	June 30, 1866	For 1 lamp chimney, 38 cents; 6 papers carpet tacks, 63 cents; 1 lamp chimney, 37 cents; 5 gallons coal oil, \$13 75; 2 dozen boxes matches, \$1 50; 6 papers carpet tacks, 62 cents.	16 72
L. S. Dyar	June 30, 1866	For 4 tin cases, at \$1 each, \$4; to 1 tin case, \$1	17 00
Shaw & Marlow	June 30, 1866	For 400 postage stamps, at 3 cents each, \$12; to 124 postage stamps, at 3 cents each, \$3 72; rent of letter box in post office from April, 1 to June 30, 1866, inclusive, \$1.	52 50
Henry A. Webster	Oct. 23, 1866	For passage of J. W. Perit Huntington, superintendent Indian affairs, from Salem to Portland, while en route to Washington, D. C.	36 00
Schooner A. J. Webster and owners.	Oct. 23, 1866	For boarding 5 Quinalt Indians (prisoners) from May 11 to 24, inclusive, 14 days, at 75 cents per day for each prisoner; for board and lodging 6 Quilehute Indians (prisoners) from May 3 to May 10, inclusive, 8 days, at 75 cents per day for each prisoner.	135 00
John S. Maggs	Oct. 23, 1866	For charter of the schooner to bring bricks, lime, lumber, and agent to Neeah Bay	145 00
Henry A. Webster	Oct. 23, 1866	For 5 cords wood, fuel, at \$5 per cord, \$25; 10,000 feet scantling and plank, at \$12, \$120	132 00
Sundry Indians herein named.	Oct. 23, 1866	For expenses paid in the transaction of business pertaining to agency, viz: arrived at Neeah Bay, on schooner Winged Racer and paid J. G. Perterson for charter of schooner \$54; arrived at Port Townsend on schooner A. J. Webster; pay for passage on schooner A. J. Webster, \$25; pay C. C. Bartlett, hotel bill, \$12; arrived at Olympia on steamer Libby, and pay for passage \$15; paid R. Howard, hotel bill, \$22; paid postage during the quarter, \$2 75; paid boat hire at Port Angeles, \$2.	96 00
G. W. L. Allen	Aug. 1, 1866	For services rendered in canoe paddling from June 1 to July 10, inclusive, the undersigned acknowledge the receipt of \$16 each, viz: Bowat Chup, his x mark, \$16; Watchqua, his x mark, \$16; Lickey, his x mark, \$16; You-erkie, his x mark, \$16; Clechomquelt, his x mark, \$16; J-e-suth, his x mark, \$16. For one span of work mules.	333 00
James H. Wilbur			

DISBURSEMENTS FOR INDIAN SERVICE.

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Yasmawit, (Indian)	James H. Wilbur	Sept. 15, 1866	For the use of two team horses from August 6 to 11, 1866, both days, at \$3 33 $\frac{1}{3}$ cents per day, and for bringing in supplies for the reservation.	\$20 00
J. L. Parrish & Co.	do	Sept. 7, 1866	To 1 ream property returns, \$27 50; 1 ream letter paper, \$8; 1 ream foolscap, \$7 50; 500 envelopes, \$3 50; 1 dozen bottles red ink, \$4; 6 spools tape, \$3 75; 2 quarts mucilage, \$3.	57 25
Handley & Sinnott	do	Sept. 29, 1866	For board and lodging furnished the employes of the Yakima Indian agency while at Dallas, Oregon, on Indian department business, viz: William Wright, 2 $\frac{1}{4}$ days' board, \$5; J. McGren, 3 days' board, \$6; James H. Wilbur, 1 $\frac{1}{4}$ days' board, \$3; do., do., 2 days' board, \$4; William Wright, 1 day's board, \$2.	20 00
James H. Wilbur	do	Sept. 5, 1866	To amount paid for articles mentioned in the accompanying sub-vouchers, viz: Thompson & Paxter, 1 saddle and bridle, \$42 42; D. J. Williams, 900 bushels of oats and 3 grain sacks, \$8 81; Martin, (Indian,) 1 tanned elkskin for whips, \$12 80.	64 03
Oregon Steam Navigation Company.	do	Sept. 29, 1866	For transportation of supplies for the Yakima Indian agency from Portland to Dalles during the quarter commencing July 1 and ending September 30, 1866, and for passage of Rev. James H. Wilbur, Indian agent, from Dalles to Portland and back during the above period, as follows: 102 packages, \$62 88; wharfage, \$1; railroad tax, 87 $\frac{1}{2}$ cents; 4 passages of agent from Dalles to Portland and back, including meals, \$54 25, \$119, paid in legal-tender notes, at 70 cents.	170 00
Thomas Johnson	do	Sept. 30, 1866	For passage of employes of Yakima Indian agency, from Rockland, Washington Territory, to Dalles, Oregon, and back, and for steam transportation of supplies for said agency from July 1 to September 30, 1866, as follows: 59 packages, at 25 cents each, \$14 75; 13 tons of freight, at \$1 40 per ton, \$18 20; 4 horses, 50 cents each, \$2.	34 95
William Connell	do	Sept. 30, 1866	For pasturage (horse) 44 days, at 25 cents per day, \$11; do. 18 oxen, \$2 50; stabling horses 27 days, 50 cents per day, \$13 50; for rent of warehouse from July 1 to September 30, 1866, \$35; for carrying the Fort Simcoe mail from Rockland to Dalles and back from July 1 to September 30, 1866, \$30; hauling freight from landing up the hill to warehouse, 10 tons, from July 1 to September, 1866, \$15; storage, freight in warehouse, loading teams for agency, from July 1 to September 30, 1866, \$17 50.	119 50
Willis Jenkins	do	Sept. 29, 1866	For subsistence furnished (at the Block House) to employes and animals of the Yakima Indian agency, Washington Territory, from July 1 to September 29, 1866, inclusive, as follows: Horse feed, 5 dozen oats and hay for 14 horses, \$13 50; 6 meals for William Wright and Indian, \$3; 2 meals for James L. Wilbur, \$1; 4 meals for William Wright, \$2; paid in legal-tender notes at 72 cents.	27 08
Lewis Foster	do	Sept. 29, 1866	For services rendered as herder of cows at the Yakima Indian agency, Washington Territory, commencing July 7 and ending September 29, 1866, both days, at 50 cents per day.	42 50
J. H. Wilbur	do	Dec. 6, 1866	To amount paid to Indians for services rendered as per sub-vouchers, viz: Henry, sub-voucher No. 7, \$16; Joe Spurge, sub-voucher No. 8, \$10.	26 00
H. J. Waldron	do	Dec. 15, 1866	To postage on packages received from the Yakima Indian agency, directed to the superintendent of Indian affairs, and marked "official business," as follows: Postage March 12, 1866, 20 cents; postage March 21, 1866, 36 cents; postage May 3, 1866, \$3 50; postage June 8, 1866, 76 cents; postage July 2, 1866, \$2 58; postage August 3, 1866, 85 cents.	8 25
James H. Wilbur	do	Jan. 5, 1867	To amount paid per accompanying sub-vouchers, viz: Stick Joe, sub-voucher No. 1, \$10; Stick Joe, sub-voucher No. 2, \$10; Handley & Sennott, sub-voucher No. 3, \$3 82; E. Hashley, sub-voucher No. 4, \$90.	113 82
Oregon Steam Navigation Company.	do	Oct. 23, 1866	For passage of James H. Wilbur from Dalles to Portland, \$6; 1 meal on the boat, 75 cents; transportation from Portland to Dalles, 20 packages, 113 feet, \$43 88; to wharfage on the same, 75 cents; transportation from Portland to Dalles, 3 packages, 6 feet, \$3; wharfage on the above, 25 cents; passage of James H. Wilbur from Portland to Dalles, \$6—\$60 66; paid in legal-tender at 70 cents.	\$6 01

James H. Wilbur	do	Oct. 25, 1866	To amount paid for travelling expenses per the accompanying sub-vouchers: Smith & Quimby, sub-voucher No. 1, \$12 93; Handley & Sinnott, sub-voucher No. 2, \$4 50. (Business was to purchase supplies and exchange Treasury drafts into currency.)	17 43
People's Transportation Company.	do	Nov. 7, 1866	For passage of James H. Wilbur, Indian agent, from Portland to Albany, \$7 75; for passage of James H. Wilbur from Salem to Portland, \$5 50; for transportation of 3 stallions from Salem to Portland, \$3 each, \$9.	22 25
T. Johnson	do	Feb. 2, 1867	For ferrage of employés of the Yakima Indian agency, Washington Territory, from Rockland to Dalles and back between October 1 and December 31, 1866; 40 packages, at 25 cents each, \$10; ferrage on 8 1-5 tons of freight for the Yakima Indian agency from Dalles to Rockland, between October 1 and December 31, 1866, at \$1 25 per ton, \$10 25; paid in legal-tender notes, at 73 cents.	28 13
W. Connell	do	Feb. 2, 1867	Stabling and pasturage furnished to work animals of the Yakima Indian agency, at Rockland, Washington Territory, from October 1 to December 31, 1866; horses in the stable 27 days, at 25 cents per day, \$20 25; oxen in the pastures 38 days, at 12 1/2 cents per day, \$4 75; for rent of warehouse at Rockland, \$20 25; Washington Territory, from October 1 to 31, 1866, inclusive, \$10; paid in legal-tender notes at 72 cents.	48 61
J. H. Wilbur	do	Feb. 28, 1867	To amount paid for subsistence of mail carrier, and for services rendered by transient Indian employés, per the accompanying sub-vouchers, viz: Willis Jenkins, sub-voucher No. 1, \$6 75; Thompson, (Indian,) sub-voucher No. 2, \$6; Klikatal Peter, (Indian,) sub-voucher No. 3, \$6; Little Jack, (Indian,) sub-voucher No. 4, \$6; Klimpton, (Indian,) sub-voucher No. 5, \$6.	39 75
J. H. Wilbur	do	Mar. 15, 1867	To amount paid for services of transient Indian employés, as per accompanying sub-vouchers: Klikatal Peter, (Indian,) sub-voucher No. 1, \$5; Bob, (Indian,) sub-voucher No. 2, \$20.	25 00
Spencer, (Indian)	do	April 29, 1867	For services rendered carrying mail from Fort Simcoe to Dalles, 15 miles, commencing April 24 and ending April 25, 1867, at \$2 per day.	4 00
Spencer, (Indian)	do	April 15, 1867	For services rendered carrying mail from Fort Simcoe to Dalles, commencing April 11 and ending April 12, 1867, at \$2 per day.	4 00
J. B. Congle	do	May 22, 1867	To 6 riding-saddle trees, at \$3 50 each, \$21; 6 pair stirrups, at 62 1/2 cents per pair, \$3 75; 6 pair cinches, 75 cents each, \$4 50; 1 1/2 dozen collars, at \$28 per dozen, \$35; 1 1/2 dozen collars, at \$36 per dozen, \$63; 4 dozen collars, at \$12, \$48; paid in legal-tender notes, at 73 cents.	193 50
Henry Failing	do	May 22, 1867	To 40 pair H. T. harnesses, \$8 50 per dozen, \$28 33; 20 pair trace chains, at 75 cents, \$15; 6 pounds harness thread, at \$1, \$6; 7 gross harness buckles—3 gross 1/2, \$1 25, 2 gross 1/2, \$1, and 2 gross 1/2-inch, \$2 25, \$10 25; 4 gross bridle buckles, each 1/2-inch, \$1 25, and 1-inch, \$2, \$1 62; 1 gross japanned snaps, \$3 50; 4 gross snaps, 87 cents, \$4 37; 1 gross rings, each 1/2, \$2 25, \$2, \$2 25, and 2 1/2-inch, \$2, \$2 25; 1-6 gross rings, 2 1/2-inch, \$3, 50 cents; 7-12 gross spots, \$2 50, \$1 46; 7 dozen 1 1/2-inch breeching loops, 62 1/2 cents, \$4 38; 1 dozen papers harness needles, \$1 50; 2 pounds copper rivets, 80 cents, \$1 60; 3 dozen japanned snaffled bits, \$2 75, \$8 25; 1 dozen Brandon bits, \$6, \$1 50; 1 dozen Brandon do., \$3, 75; 1 dozen Brandon post bits, \$18, \$4 50; 1 dozen Brandon plated post bits, \$15, \$3 75; cartage, 50 cents, \$96 51; paid in legal-tender at 73 cents.	132 21
Wyber Stonbridge	do	May 22, 1867	To 45 pounds of Oregon harness leather, at 30 cents, \$135; 48 pounds Oregon skirting leather, at 30 cents, \$14 40; 87 pounds Oregon bridle leather, 32 1/2 cents, \$28 27; 2 pair lasts, 1-2, 1-6, at 75, \$1 50; 3 pair joint lasts, 1-10, 1-11, and 1-12, at 60 cents, \$1 80; 1 youth's last, 1-13, 40 cents; 21 quarts pegs, assorted sizes, at 15 cents, \$3 15; 4 sides upper leather, at \$3, \$12; 3 sides Oregon sole leather, 60 1/2 pounds, at 25 cents, \$15 13; 5 dozen black wax, \$1 50; 1 do. shoe do., 50 cents; paid in currency, at 73 cents.	292 66
J. L. Parrish & Co.	do	May 25, 1867	To 2 reams foolscap paper, at \$6 50, \$13; to 2 reams letter paper, \$7 25, \$14 50; paid in currency, at 75 cents.	36 67
James H. Wilbur	do	May 22, 1867	To amount paid for travelling expenses of employé (William Wright) going from Fort Simcoe to Portland and back, as per sub-vouchers, viz: George H. Knagg, sub-voucher No. 1, \$10 61; S. D. Smith, sub-voucher No. 2, \$6 25; N. Belengalls, sub-voucher No. 3, \$10 61; Handley & Sinnott, sub-voucher No. 4, \$4; Willis Jenkins, sub-voucher No. 5, \$4. Business for Indian department, making purchases at Dalles and Portland, and carrying drafts on the assistant treasurer to Portland, and having them exchanged into currency.	35 47
James H. Wilbur	do	May 28, 1867	To amount paid for incidental purposes, as per sub-vouchers, viz: Handley & Sinnott, sub-voucher No. 1, \$9 33; Willis Jenkins, sub-voucher No. 2, \$8; Haptowit, sub-voucher No. 3, \$5; Yarmoint, sub-voucher No. 4, \$5; Dick, sub-voucher No. 5, \$10; John, sub-voucher No. 6, \$2.	39 33

DISBURSEMENTS FOR INDIAN SERVICE.

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
James H. Wilbur.....	James H. Wilbur.....	Dec. 6, 1866	To amount paid to Indians for services rendered as per sub-vouchers, viz: Henry, by sub-voucher No. 7, \$16; Joe Stenire, by sub-voucher No. 8, \$10.	\$26 00
Do.....	do.....	June 29, 1867	To amount paid for incidental purposes as per sub-vouchers, viz: Frank T. Dodge, sub-voucher No. 1, \$60 81; Charles Bulger, sub-voucher No. 2, \$5; Haptoint, sub-voucher No. 3, \$4; Yarmonite, sub-voucher No. 4, \$8; Daniel Bom, sub-voucher No. 5, \$4; Abraham, sub-voucher No. 6, \$7; Handley & Sinnott, sub-voucher No. 7, \$12; Joseph, sub-voucher No. 8, \$5; Hemigh, sub-voucher No. 9, \$10; Baltice, sub-voucher No. 10, \$6.	121 81
H. I. Waldron.....	do.....	June 29, 1867	To 1 sausage machine, \$10; 1 dozen balls candle-wick, \$3; candle moulds, \$2; 5 pounds carrot seed, at \$4, \$20; 6 pounds beet seed, at \$3 66 $\frac{2}{3}$, \$22; 5 pounds white turnip seed, at \$2 66 $\frac{2}{3}$, \$13 33; 1 pound cabbage seed, \$6; postage on packages directed to the superintendent of Indian affairs, and marked "official business," from January 1 to June 29, 1867, inclusive, \$18 06.	94 39
William Connell.....	do.....	June 29, 1867	For feed and pasturage furnished work horses of the Yakama Indian agency at Rockland during the quarter ending June 30, 1867, as follows: Horses in the stable, 8 days, at 75 cents per day, \$6; pasturage, 47 days, at 25 cents per day, \$11 75; rent of warehouse at Rockland, commencing May 29 and ending June 14, 1867, at 40 cents per day, \$6 80—\$24 55, paid in currency at 73 cents.	33 64
Thomas Johnson.....	do.....	June 29, 1867	To ferriage, as follows: 4 $\frac{1}{2}$ tons of freight, from Dalles and Rockland, \$6 50; 1 horse from Rockland to Dalles, 75 cents; 1 horse from Dalles to Rockland, 75 cents; 4 $\frac{1}{2}$ tons of salt from Dalles to Rockland, \$6 50; for passage of the employes of the Yakama Indian agency from Rockland to Dalles and back, during the quarter commencing April 1 and ending June 30, 1867, inclusive, 55 passages, at 25 cents each, \$13 75—paid in currency at 73 cents.	38 69
A. R. Elder.....	A. R. Elder.....	July 10, 1866	To voucher No. 1, passage to Steilacoom and back to Olympia on business for agency.....	6 00
B. F. Dennison.....	do.....	July 1, 1866	To services rendered as attorney in the case of S. D. Libby, prosecuted for the robbery of Tulalip annuity goods.	125 00
E. M. Sammis.....	do.....	July 12, 1866	To services rendered as special police in the case of S. D. Libby, regarding the robbery of Indian annuity goods.	125 00
J. H. Cleale.....	do.....	July 1, 1866	To repairing and painting canoe for Tulalip Indian while on a voyage to Olympia for potatoes, and furnishing paint for blackboard for Tulalip school.	12 00
J. T. Hill.....	do.....	July 1, 1866	To charter of steamer Gem 5 days to carry freight to Tulalip, and bringing witnesses to Seattle regarding the Libby trial on official business.	105 00
A. R. Elder.....	do.....	July 20, 1866	To sub-voucher No. 1, \$24 68; to sub-voucher No. 2, \$50; to sub-voucher No. 3, \$12.....	86 68
Do.....	do.....	July 20, 1866	To sub-voucher No. 1, \$2; to sub-voucher No. 2, \$10; to sub-voucher No. 3, \$10.....	22 00
Steamer E. Anderson.....	do.....	July 20, 1866	To passage of A. R. Elder from Olympia to Seattle and return while on official business.....	13 00
F. E. Hale.....	do.....	Sept. 30, 1866	To services rendered as clerk to A. R. Elder, Indian agent, in charge of the Tulalip Indian agencies, during the 3d quarter of 1866, at \$1,000 per annum.	250 00
A. R. Elder.....	do.....	Sept. 30, 1866	To sub-voucher No. 1, \$12; to sub-voucher No. 2, \$15; to sub-voucher No. 3, \$40.....	67 00
John Cosgrove.....	do.....	Sept. 25, 1866	To passage and freight in steamer Mary Woodruff from Seattle to Lummi reserve, and return to Stella-coom, on official business.	40 00
H. L. Chapman.....	do.....	Sept. 30, 1866	To 11 $\frac{1}{2}$ cords wood.....	71 91
Henry Winsor.....	do.....	Sept. 30, 1866	To passage to Monticello and return, on official business, \$45; buggy and horse hire, 4 days, on official business, \$12 85.	57 85
Neil Brothers.....	do.....	Sept. 30, 1866	To 1 travelling valise, \$4; 1 ream letter paper, \$12; 1 ream cap paper, \$12; 1 ream note paper, \$6; 500 envelopes, \$10.	44 00
S. Garfield.....	do.....	Sept. 30, 1866	To balance of account for legal services in case of United States vs. S. D. Libby, both in criminal prosecution for the stealing of annuity goods and in admiralty for the recovery of the value of goods.	325 00

James Kavanagh	do	Sept. 9, 1866	To services rendered in arresting and keeping 3 white men for stealing goods from Lummi Indians, (all of which were recovered.)	12 00
Albert Robb	do	Oct. 6, 1866	To 3½ tons hay	70 00
John Flett	do	Nov. 30, 1866	To bond of an Indian boy, 8 months an apprentice to said Flett as blacksmith to Puyallup agency	75 00
F. W. Tyrrell	do	Nov. 26, 1866	To 1½ tons hay	30 00
St. José McNear	do	Nov. 30, 1866	To freight and passage from Olympia to Seattle and return, on official business	44 64
John Cosgrove	do	Nov. 30, 1866	To passage and freight on steamer Mary Woodruff from Seattle to Tulalip and return, on official business	24 30
Do	do	Nov. 1, 1866	To freight and passage on steamer Mary Woodruff from Seattle to Tulalip and Lummi reservations and return, on official business	50 00
S. W. Percival	do	Nov. 30, 1866	To wharfage and storage on goods shipped to Tulalip reservation, \$4 50; to 3 pair blankets, at \$7 each, \$21.	25 50
F. E. Hale	do	Dec. 31, 1866	For services as clerk, under treaty of Point Elliott, for the 4th quarter, ending December 31, 1866, at \$1,000 per annum.	250 00
D. Horton	do	Dec. 31, 1866	To 5 dozen brooms	33 33
A. R. Elder	do	Dec. 20, 1866	To sub-voucher No. 1	60 00
Steamer Mary Woodruff	do	Dec. 31, 1866	To charter of steamer Mary Woodruff to carry 100 barrels flour, and other goods of the United States, from Olympia to Tulalip agency.	100 00
Steamer J. McNear	do	Dec. 31, 1866	To freight on merchandise from Olympia to Seattle, \$24; passage of agent from Olympia to Seattle and return, on official business, \$6.	30 00
Jane Gallaher	do	Dec. 31, 1866	To 1 stove and pipe, \$30; 1 dozen locks, \$18; 2 windows, \$6; 12 pair butts, \$6; 6 dozen screws, \$1 80.	61 80
David Edwards	do	Mar. 31, 1867	For 8 office chairs, \$21 33; to 22 yards carpet, \$23 82.	45 15
H. H. Bancroft & Co.	do	Mar. 31, 1867	For 2 reams letter paper, at \$12, \$24; to 1 ream foolscap, narrow ruled, \$13 50	37 50
J. G. Parker	do	Mar. 31, 1867	To 1 kitchen stove, with furniture, \$53 33½; 3 joints extra stove-pipe, \$2 66½	56 00
J. Cosgrove	do	Mar. 10, 1867	To freight on merchandise from Seattle to Tulalip reservation, belonging to the Indian department, \$40; passage of A. R. Elder, Indian agent, from Seattle to Tulalip and return, on official business, \$16 66.	56 66
St. José McNear	do	Mar. 1, 1867	To passage of Agent Elder and interpreter to Seattle and return, \$18; to passage of Agent Elder to Seattle and return, \$9; to passage of Agent Elder to Seattle and return, \$9, while on official business; to 20 packages of merchandise to Seattle, at 50 cents per package, \$10; 24 packages of merchandise to Seattle, at 50 cents per package, \$12; 4 packages of merchandise to Seattle, at 50 cents per package, \$2.	60 00
A. R. Elder	do	Mar. 31, 1867	To sub-voucher No. 1, \$30; to sub-voucher No. 2, \$35 25.	65 25
Do	do	Mar. 31, 1867	To sub-voucher No. 1, \$40, freight on Indian goods	40 00
H. M. Elder	do	Mar. 31, 1867	To services rendered as clerk to A. R. Elder, Indian agent, Washington Territory, for 1st quarter 1867, at \$1,000 per annum.	250 00
Charles Seabert	do	May 5, 1867	To 3 tons hay, at \$15.	45 00
A. J. Burr	do	May 5, 1867	To 12 pairs of children's shoes, at \$1, \$12; to 3 try squares, at \$1, \$3; to 4 screw-drivers, at 41 cents, \$1 64.	16 64
George W. Shazer	do	May 1, 1867	To 1 large yoke oxen, for use on the Puyallup reservation	200 00
A. R. Elder	do	May 5, 1867	To sub-voucher No. 1	3 50
H. M. Elder	do	June 30, 1867	To services rendered as clerk to A. R. Elder, Indian agent, Washington Territory, during the 2d quarter of 1867, at \$1,000 per annum.	250 00
Charles S. King	do	June 1, 1867	To 1,000 yards prints, at 25 cents, \$250; 500 yards sheeting, at 40 cents, \$200; 30 boxes soap, at \$3, \$90; 1,000 pounds sugar, at 15 cents, \$150; 200 pounds tobacco, at \$1, \$200; 3 dozen flannel shirts, at \$24 per dozen, \$72; 1 dozen pairs of pants, \$38.	1,000 00
John T. Knox	John T. Knox	Aug. 8, 1866	To expenses travelling to Port Townsend and back, on official business, settling a drunken difficulty with Indians at Dungeness, and making purchases of flour and sugar for use of reservation, as follows: Hire of 3 Indians to carry me in canoes to Port Townsend, \$15; then to Skokomish, \$15; food for self and Indians, \$10.	40 00
Lurgtoo & Stone	do	Sept. 15, 1866	To 15 cords of bark, at \$5, \$75; 6 cords of wood, at \$4 50, \$27	102 00
Charles E. Williams	do	Sept. 25, 1866	To 4 chairs for use of Skokomish Indian reservation	10 75
St. José McNear	do	Sept. 26, 1866	To passage of John T. Knox, sub-Indian agent, from Olympia to Port Gambil	9 00

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Puget Mill Company.....	John T. Knox	Sept. 26, 1866	To 1 clock.....	\$8 50
Steamer Pioneer.....	do	Sept. 27, 1866	To passage of John T. Knox, sub-Indian agent, from Port Gambil to Skokomish Indian reservation.....	10 00
John T. Knox	do	Sept. 30, 1866	To expenses incurred for hire of horse, canoes, and Indians while travelling from Skokomish Indian reservation to office of superintendent of Indian affairs at Olympia, on official business, as follows: From Skokomish to Olympia, \$10; from Olympia to Skokomish, \$10; from Skokomish to Olympia, \$10; and from Olympia to Skokomish, \$10.	40 00
St. José McNear.....	do	July 31, 1866	To passage of John T. Knox, sub-Indian agent, from Port Angeles to Olympia	15 00
Steamer Colfax.....	do	Oct. 2, 1866	To transportation on the following articles from Port Gambil to the Skokomish Indian reservation, viz: 42 barrels flour and 3 barrels sugar.	25 00
John T. Knox.....	do	Oct. 30, 1866	To expenses incurred for hire of horses, canoes, and Indians while travelling from Skokomish Indian reservation to office of superintendent of Indian affairs at Olympia, on official business, viz: From Skokomish to Olympia, \$10; from Olympia to Skokomish, \$10.	20 00
Isaac Lightner.....	do	Nov. 25, 1866	To 100 pounds clover seed, at 30 cents, \$30; 18 bushels timothy seed, at \$4 50 per bushel, \$81.....	\$111 00
William T. Morrow.....	do	Nov. 28, 1866	To transportation on the following articles from Olympia to the Skokomish Indian reservation, as follows: 100 pounds clover seed, at 1½ cents, \$1 50; 720 pounds timothy seed, at 1½ cents, \$10 80; 1 box medicine, 150 pounds, at 1½ cents, \$2 25.	14 55
S. W. Percival	do	Dec. 10, 1866	To wharfage and storage on apple trees for the Skokomish reservation, \$3; wharfage and storage on goods for the Skokomish reservation, \$4 50.	7 50
John T. Knox	do	Dec. 10, 1866	To expenses incurred for hire of horses, canoes, and Indians while travelling from Skokomish Indian reservation to Olympia, in charge of one Morang, taken up for selling liquor to Indians, and attending court 42 days. For taking prisoner before United States commissioner at Olympia from Skokomish reserve, \$20; board and lodging 12 days, while attending court, \$18; return of self from Olympia to Skokomish, \$10; from Skokomish to Olympia, to attend United States court in same case, \$10; returning from Olympia to Skokomish, \$10.	68 00
Garfield & Kennedy	do	Jan. 1, 1867	To legal service in the United States vs. R. Morang, for violation of non-intercourse law	30 00
John T. Knox	do	Jan. 6, 1867	To expenses incurred for hire of horses, Indians, and canoes, travelling from Skokomish Indian reservation to office of superintendent of Indian affairs at Olympia, on business, viz: From Skokomish to Olympia, \$10; back to Skokomish, \$10; board and lodging while at Olympia, \$10.	30 00
John T. Knox	do	Jan. 12, 1867	To sub-voucher No. 1, \$22; to sub-voucher No. 2, \$22; to sub-voucher No. 3, \$22, (United States vs. Morang, selling liquor to Indians.)	66 00
Munson & Howe	do	Feb. 12, 1867	To gold pen and holder, \$6; 1 atmospheric pump, \$17 33; 150 lined envelopes, \$11 50; 1 ledger, \$10.....	44 58
E. Sylvester.....	do	Feb. 12, 1867	To 4½ pounds carrot seed, at \$3 50, \$14; 3½ pounds turnip seed, at \$3, \$10 50; 22 pounds beans, \$3; 2 pounds red onion seed, at \$4, \$8; ½ pound pumpkin seed, at \$4, \$2; 1 pound beet seed, \$4; 1 pound parsnip seed, \$2; ½ pound cabbage seed, \$2.	48 50
John T. Knox	do	Feb. 23, 1867	For expenses incurred for hire of horses, canoes, and Indians, travelling on public business to office of superintendent at Olympia, also to Port Gambil to purchase material for school-house, and as follows: From Skokomish to Olympia, \$10; and back, \$10; from Skokomish to Port Gambil, \$15; and back, \$15.	50 00
Henry L. Pitlock	J. W. Perit Huntington	May 11, 1867	To advertising for wagons 3 times, \$13 33; to advertising for flour 6 times, \$10	23 33
F. McCrellish & Co	do	April 10, 1867	To advertising for stationery 3 times, \$13 50; to advertising for "proposals invited" 3 times \$13 50.....	27 00
H. S. Wakelee	do	April 10, 1867	To 1 dozen graduate glasses for hospital, at \$1 50 each.....	18 00
M. R. Cox & Co	do	April 12, 1867	To 1 gallon copal varnish, \$10 67; 1 gallon turpentine, \$2 66; 4 bottles Mustang liniment, \$4; 2 bottles Jayne's balsam, \$2; 1 dozen sanative pills, \$3 33; 7 prescriptions for sick Indians, ordered by Dr. Carpenter, at 66½ cents each, \$4 67.	27 33

Cox & Hamilton H. Carpenter	do do	April 20, 1867 April 27, 1867	To 4 axe-handles, at \$2 75 each, \$11; to 12½ pounds of Manila rope, at 35 cents per pound, \$4 37½ To medical attendance for Indian, Billy Yates, from 1st May to 10th June, 1866, 4 visits, at \$3 33½, \$13 33; same for Indian girl Celia, from January 10 to June 12, 1866, 5 visits, at \$3 33½, \$16 67; same for Indian, Lame Joe, April 11, 1867, 1 visit and medicine, \$5; same for Indian, Robert Biddle, from March 26 to April 16, 1867, 3 visits, at \$3 33½, \$10. To 6 months' rent of box in post office, from October 1, 1866, to March 31, 1867, \$2; 100 postage stamps, \$3; 400 postage stamps, \$12.	15 38 45 00
S. S. Dyar	do	April 30, 1867	To cutting, splitting, and piling up in shed 12 cords Indian department wood, at \$2 per cord To 32 papers seed, assorted, \$5 50; 1 dinner bell, \$4 50; 12 tin cups, \$2; 6 files, \$2 25; 12 fishing lines, \$3. To expenses incurred in hire of horses, canoes, and Indians, travelling on public business to office of superintendent of Indian affairs at Olympia, with returns of property, &c., viz: From Skokomish to Olympia, \$10; and back, \$10; board and lodging at Olympia, \$7 50.	17 00
Robert Smith Munson & Howe John T. Knox	do John T. Knox do	April 30, 1867 April 5, 1867 April 6, 1867	To expenses incurred while travelling on public business, purchasing blankets, &c., for Skallams and other bands of Indians, under treaty of Point-no-Point, as follows: From Skokomish to Olympia, \$10; from Olympia to Monticello and back, on United States mail stage, \$40; steamboat fare from Monticello to Portland and back, \$3; board and lodging at Portland, \$10 67; paid for advertising for proposals for blankets, \$13 50; return from Olympia to Skokomish, \$10.	24 00 17 25 27 50
John T. Knox	do	April 25, 1867	To expenses incurred for hire of horses, canoes, and Indians, travelling from Olympia, attending United States district court in case of United States vs. Morang, for selling liquor to Indians, viz: From Skokomish to Olympia, \$10; and back, \$10; hotel bill at Olympia, \$11.	87 17
John T. Knox	do	May 21, 1867	To paid freight and charges to steamer New World, as per sub-voucher No. 1, \$28 50; paid freight and charges to Puget Mill Company, as per sub-voucher No. 2, \$25.	31 00
John T. Knox	do	June 30, 1867	To sub-voucher No. 1, \$7; to sub-voucher No. 2, \$8; to sub-voucher No. 3, \$30; to sub-voucher No. 4, \$2 75; to sub-voucher No. 5, \$6; to sub-voucher No. 6, \$8; to sub-voucher No. 7, \$7.	53 50
Joseph Hill	Joseph Hill	July 31, 1866	To furnishing crew of Indians and canoe, and conveying agent to and from Cederville to Conner's place. To transportation of Indian department goods from Olympia to Cederville	68 75
Chehalis John H. Mimor Joseph Hill	do do do	July 31, 1866 July 16, 1866 Jan. 31, 1867	To sub-voucher No. 1, \$5; to sub-voucher No. 2, \$6; to sub-voucher No. 3, \$6; to sub-voucher No. 4, \$25; to sub-voucher No. 5, \$6; to sub-voucher No. 6, \$6; to sub-voucher No. 7, \$20.	60 00 20 00 74 00
Joseph Hill Indian Charley Charles Grainger Chehalis John	do do do do	Feb. 28, 1867 Jan. 23, 1867 April 20, 1867 April 20, 1867	To sub-voucher No. 1, \$6; to sub-voucher No. 2, \$25 To furnishing crew of Indians and canoe, carrying agent to and from Black river to Chehalis Point To transportation of Indian department goods from Olympia to Black river To furnishing crew of Indians and canoe, conveying agent to and from Black river to North Point, on official business.	31 00 60 00 8 00 60 00
Joseph Hill	do	April 30, 1867	To sub-voucher No. 1, \$2; to sub-voucher No. 2, \$7; to sub-voucher No. 3, \$6; to sub-voucher No. 4, \$6; to sub-voucher No. 5, \$6 67; to voucher No. 6, \$20; to voucher No. 7, \$9; to voucher No. 8, \$6 67; to voucher No. 9, \$7; to voucher No. 10, \$2.	72 34
Samuel Buckanan	John W. Wells	April 15, 1867	For services as assistant guide and packer, from July 19 to April 15, 1866, from Walla-Walla, Washing- ton Territory, to the Flathead Indian agency, Montana Territory, 56 days, at \$100 per month, or at the rate of \$1,200 per annum, \$186 11; less internal revenue tax, at 5 per cent. on \$93 05, \$4 65.	181 46
John W. Wells, jr	do	April 15, 1867	To my services and assistant; to John W. Wells, as special Indian agent, in travelling from Portland and Salem, Oregon, to visit Indian reservation, viz: Commencing at Fort Vancouver January 2, 1867, visiting the Alsea sub-Indian agency, Siletty, Grande Ronde, and Umatilla Indian agencies; thence via Walla-Walla, Washington Territory, travelling to the Flathead Indian agency, Montana Territory, and ending April 15, 1867, 104 days, at \$1,000 per annum, \$288 88; less 5 per cent. internal revenue tax, \$5 78.	283 10
John W. Wells	do	April 15, 1867	For commutation of travelling expenses from Washington, D. C., November 17, 1866, to Walla-Walla, Washington Territory, February 18, 1867, while on service as special agent of Indian department, under orders November 17, 1866, to visit the several agencies nearest my route of travel to the Flat- head agency, via Columbia river, and report on their wants, condition, &c.: From Washington, D. C., November 17, 1866, to New York, 232 miles, at 10 cents per mile, \$23 20; detention in New York 18th November, 1866, to noon of 19th November, 1866, 1½ day, at \$4 per day, \$6; from New York, Novem- ber 19, 1866, per steamer, &c., via Aspinwall and Panama, to San Francisco, California, 6,110 miles,	1,330 00

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

DISBURSEMENTS FOR INDIAN SERVICE.

To whom paid.	By whom paid.	Date of pay- ment.	Objects of expenditure.	Amount paid.
John W. Wells—Cont'd.	John W. Wells.....	Apr. 15, 1867	at 10 cents per mile, \$611; detention in San Francisco, California, from December 13 to December 24, 1866, 11 days, at \$4 per day, \$44; from San Francisco, California, December 24, to Portland, Oregon, December 27, 1866, per steamer, 738 miles, at 10 cents per mile, \$73 80; detention in Portland, Oregon, December 28, 29, 30, and 31, 1866, 4 days, at \$4 per day, \$16; from Portland, Oregon, January 1, 1867, to Vancouver, Washington Territory, 18 miles, and return to Portland, 36 miles, at 25 cents per mile, \$9; detention in Portland January 2, 1867, 1 day, \$4; from Portland to Salem, Oregon, January 3, 1867, by steamboat, 92 miles, at 25 cents per mile, \$18; detention in Salem January 4, 1867, 1 day, \$4; from Salem, by King's valley, January 5 and 6, 1867, to the Siletz Indian agency, Oregon, 72 miles, at 25 cents per mile, \$18. Remained at the Siletz agency January 7 and 8, and on the 9th left for the Alsea sub-Indian agency on coast, 46 miles, via Bensville Depot, Oysterville, and Ocean House, as follows, viz: 6 miles to Bensville Depot, canoe 9 miles to Oysterville, 6 miles to the Ocean House, 25 miles to Alsea sub-agency on January 10, 46 miles, at 25 cents per mile, \$11 50; from Alsea sub-agency January 12, 1867, by Ocean House, 25 miles; Elk City, by steamboat, January 13, 25 miles; Corvallis January 14, 43 miles; thence, January 15, to Salem, by steamboat, 50 miles, making 143 miles, at 25 cents, per mile, \$35 75; detention in Salem January 16, 1867, 1 day, \$4; from Salem, January 17, to the Grande Ronde Indian agency, 41 miles, remaining there January 18 and 19 and returning January 20 to Salem, 41 miles, making 82 miles, at 25 cents per mile, \$20 50; Detained in Salem January 21, 1 day, \$4; from Salem, January 22, to Portland, by steamboat, 72 miles, at 25 cents per mile, \$18; detained in Portland January 23, 24, 25, 26, and 27, 5 days, at \$4 per day, \$20; from Portland, January 28, to the Dalles, 120 miles, at 25 cents per mile, \$30; detained at the Dalles January 29, 30, and 31, 1867, 3 days, at \$4 per day, \$12; from the Dalles, February 1, 1867, to Umatilla City, 110 miles, at 25 cents per mile, \$27 50; from Umatilla City, February 2, 1867, by Swift's store, 36 miles, to Walla-Walla (Washington Territory) agency, 7 miles in all, 43 miles, at 25 cents per mile, \$10 75; remained at Walla-Walla agency February 3 and 4, 2 days, at \$4 per day, \$8; from Walla-Walla agency, February 5, 1867, (the freshet causing me to make detour of 24 miles, the distance where the river is fordable being 36 miles,) at 25 cents per mile, \$15; detained in Walla-Walla, unable to make the Lapwai agency by Lewiston, on account of bridges over the Tughutte and other streams being carried away by the freshet of February 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, and 18, in all 13 days, getting ready for trip to the Flathead Indian agency, at \$4 per day, \$52; total, \$1,096. Add difference between greenbacks and gold, as follows: On \$600 greenbacks turned into gold at San Francisco, California, at 70 cents per dollar, \$420, difference, \$180; and on \$469, at 75 cents per dollar in Portland and to Walla-Walla, \$372, difference, \$124, \$1,400; less 5 per cent. interest revenue tax, \$70.	
L. L. Blake.....	John W. Wells	Apr. 15, 1867	For this amount payable to me in cash, per agreement on account of my expenses coming from Portland, Oregon, to Walla-Walla, Washington Territory, for my services as guide to the Flathead agency, Washington Territory, \$150; cash paid out in Walla-Walla for outfit to Flathead agency as follows, viz: For 2 saddles, 2 bridles, sinches and cruppers complete, \$153; for 4 horses, at \$60, \$60, \$59, and \$65, \$235; to 2 pack saddles, at \$5 50, \$11; pistol case and belt, \$5, \$16; shoeing 5 horses, \$30; stabling 5 horses, 5 days, at \$1 50 per day, 37 50, \$67 50; 4 pair saddle blankets, at \$5, \$20; 40 pounds bacon, at 23 cents, \$9 20; 12 pounds coffee, at 33½ cents, \$4; 4 papers coffee, at 62½ cents, \$2 50, \$15 70; 20 pounds beans, at 10 cents, \$2; 2 papers tea, at \$1 50; \$3; 20 pounds crushed sugar, at 25 cents, \$5, \$10; 2 bottles pepper, at 50 cents, \$1; 6 boxes yeast powder, at 37½ cents, \$2 25; 1 pound candles, 50 cents, \$3 75; 2 pounds brown soap, at 30 cents, 60 cents; 2 bottles mustard, at 75 cents, \$1 50; 2 sauce pans, \$1 50, \$2, \$5 10; 8 knives and forks, at 44 cents, \$3 52; 8 iron spoons, at 12 cents, \$1; 10	\$1, 182 59

tin plates, at 20 cents, \$2; 2 tin pans, at 50 cents, \$1; 8 tin cups, at 25 cents, \$2; 2 boxes matches, at 50 cents, \$1; 1 pair of spurs, \$3; 26 pounds rope, at 33 cents, \$8 74, \$11 74; for expenses from Walla-Walla, as follows: supper, lodging, and breakfast for 4 persons, at Waite's mill, 20 miles en route, at \$4 each, \$16; supper, lodgings, and breakfast for 4 persons, en route 25 miles more, at \$4 each, \$16; ferrriage at Snake river, 4 men and 5 animals, 18 miles, \$6 66; 18 miles en route, supper, lodging, and breakfast at Stewart's, 4 persons, at \$4 each, \$16; oats for 7 horses, at 60 cents, \$4 20; 19 miles en route, 2 days board, 4 persons, at Butler's, at \$8 each, \$32; oats and hay for 7 horses, at 75 cents per day, 2 days, \$10 50; 20 miles en route, dinner, supper, lodging, and breakfast, at Budget's, 4 persons, at \$4 each, \$16; oats and hay for 7 horses, at 75 cents each, \$5 25; a venison ham, \$2; 25 miles en route, at Lee's, paid for 68 pounds oats, at 12½ cents, \$8 50; hay for horses, 4 days, \$28; meals for 4 men, at \$2 per day, 4 days, \$16; 44 pounds beef, at 25 cents, \$11; 54 pounds potatoes, at 10 cents, \$5 40, \$16 40; 2 pair of blankets, at \$12 50, \$25; 2 shanks beef, at 50 cents, \$1, \$26; 2 pounds dried peaches, at 60 cents, \$1 20; 1 bottle pickles, \$1 50, \$2 70; 1 box sardines, \$1 25; 2 meals for 2 men, at \$1, \$3 25; 5 pounds oats, for 7 horses, per day, 10 days, at 10 cents per pound, \$35; hay for ditto ditto, \$35; 10 pounds beans, \$2; 20 pounds brown sugar, \$8; 4 boxes candles, \$3; 4 boxes yeast powder, at \$2 40, \$15 40; 66 pounds flour, at 10 cents, \$6 60; 4 bars soap, \$4; 15 pounds coffee, \$9, \$13; 30 pounds bacon, \$15; 8 pounds crackers, \$4 80, \$19 80, hay and oats for seven horses, 10 days, at \$1, \$70; board and lodging, at Lee's, Spokane bridge, 24 days, at \$2 66 per day, \$64 02.

48,430 48

Incidental expenses of the Indian service in Utah.

Joseph F. Murdock	F. H. Head	July 16, 1866	To 40 pounds of butter, at 50 cents per pound, \$20; 2 bushels of potatoes, at \$1 per bushel, \$2; to transporting 900 pounds flour and other supplies from Hiber City, Utah Territory, to Uinta Valley Indian reservation, at 5 cents per pound, \$5.	67 00
J. F. Nounnaw	do	Sept. 11, 1866	To 86 pounds of bacon, at 45 cents per pound	38 70
J. L. Johnston	do	Sept. 30, 1866	To services as laborer and gunsmith, at Uinta Valley Indian reservation, Utah Territory, from the 1st day of July, 1866, to the 30th day of September, 1866, both days inclusive, at \$75 per month, less \$3 75 income tax.	221 25
Wilson McDowell	do	Sept. 29, 1866	To services as laborer at Uinta Valley Indian reservation, Utah Territory, from the 1st day of July, 1866, to the 30th day of September, 1866, both days inclusive, being three months, at \$50 per month.	150 00
Jackson Hood	do	Sept. 30, 1866	To services as laborer at Uinta Valley Indian reservation, Utah Territory, from the 18th day of April, 1866, to the 30th day of September, both days inclusive, at \$50 per month, being five months and 13 days.	271 66
Kimball & Lawrence	do	Sept. 30, 1866	To 50 pounds coffee, at 75 cents per pound, 5 pounds tea, \$3 50, \$55; 4 papers tacks, 35 cents; 4 files, (hand-saw) 40 cents, \$3; 9 sheets sand paper, at 10 cents, 90 cents; 10 towels, \$1 25, \$12 50; 4 pounds saleratus, at 60 cents, \$2 40; 2 sacks salt, 20 pounds, at 10 cents, \$2; 2 gross screws, at \$1 25, \$2 50; 100 pounds salt, at 5½ cents, \$5 50; 120 pounds candles, at 60 cents, \$72; half dozen axe helves, at \$11 per dozen, \$5 50; 1 square, \$4; 1 joiner's plane, \$5 50; 16 gross files, at \$1 50 per dozen, \$200; 200 pounds sugar, at 45 cents, \$90; 700 pounds flour, at 7 cents, \$49.	311 80
Isidore Morris	do	Sept. 29, 1866	To 100 pounds bacon, at 45 cents per pound, \$45; 110 pounds butter, at 45 cents, \$49 50; 6 bushels potatoes, \$6; 4 gunny sacks for potatoes, at 50 cents, \$2; 1 butter firkin, \$2.	104 50
P. Dodd	do	Sept. 30, 1866	To 100 pounds bacon, at 45 cents per pound, \$45; 45 pounds butter, at 50 cents, \$22 50; 43 pounds of lard, at 55 cents, \$23 65; 3 pounds shoeing nails, at 90 cents, \$2 70; 4 bushels potatoes, at \$1, \$4; 30 pounds dried peaches, at 40 cents, \$12; 7 pounds tea, at \$3 50, \$24 50.	134 35
Thomas Carter	do	Oct. 16, 1866	To services as assistant to superintendent, from the 5th day of October, 1866, to the 16th day of October, 1866, both days inclusive, in visiting Uinta Valley Indian reservation inventorying property, distributing presents, &c., being twelve days, at \$5 per day, less \$2 income tax.	58 00

DISBURSEMENTS FOR INDIAN SERVICE.

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
F. H. Head	F. H. Head	Oct. 17, 1866	To expenses travelling from Great Salt Lake City, Utah Territory, to Uinta Indian reservation, Utah Territory, to distribute presents to Utah Indians, to inventory and transfer property to D. W. Rhodes, United States Indian agent, accompanied by Thomas Carter, late special agent, as per sub-vouchers Nos. 1 to 4, \$63; L. S. Wood, 16 meals, \$16; lodging, \$5; hay and grain, \$6, \$27; I. L. Dunyon, 6 meals, \$6; lodging, \$2; hay and grain, \$3, \$11; E. Bullock, 8 meals, \$8; lodging, \$4; hay and grain, \$6, 18; Dusenbury & Bros., stage fare, \$7.	\$63 00
G. L. Moulton	do	Oct. 20, 1866	To transporting 6,000 pounds Indian goods and provisions, being presents for Uinta Utah Indians and supplies for Uinta agency, from Great Salt Lake City, Utah Territory, to Uinta Indian reservation, Utah Territory, at 4 cents per pound.	240 00
F. H. Head	do	Oct. 22, 1866	To expenses travelling from Great Salt Lake City, Utah Territory, to Grantsville, Utah Territory, to visit Goship Indians and to distribute to them goods due them under treaty stipulations, accompanied by Governor C. Durkee and D. B. Huntington, United States interpreter, as per sub-vouchers Nos. 1 to 3, \$51; W. C. Rydalah, 18 meals, \$18; lodging, \$6; hay and grain, \$9; I. S. Gressman, 12 meals, \$12; lodging, \$6; hay and grain, \$5—\$23; Wm. Lee, special interpreter, \$5.	51 00
Samuel Cagier	do	Oct. 27, 1866	To transporting 900 pounds goods and supplies from Great Salt Lake City, Utah Territory, to Springville, Utah Territory, en route to Uinta Indian reservation, at 1½ cent per pound.	13 50
James Byers	do	Oct. 27, 1866	To 405½ pounds of bacon, at 60 cents per pound	243 30
Hosmer B. Parsons	do	Nov. 6, 1866	To 170 sacks, 1,700 pounds, flour, at \$7 per sack of 100 pounds	1,190 00
C. A. Huntington	do	Nov. 30, 1866	To transporting 1,600 pounds Indian goods and provisions from Great Salt Lake City to Grantsville, Utah Territory, presents for Goships, at 2 cents per pound, \$32; transporting 2,240 pounds goods and provisions from Great Salt Lake City to Fillmore, Utah Territory, at 5 cents per pound, being presents for Pah-vent Indians, \$112.	144 00
W. L. Halsey	do	Nov. 30, 1866	To transporting \$12,000 pounds flour from Great Salt Lake City to Fort Bridger, Utah Territory, for transfer to Agent Mann, at 4 cents per pound.	480 00
F. H. Head	do	Dec. 4, 1866	To expenses travelling from Great Salt Lake City to Fillmore, Utah Territory, to visit and give presents to Pah-vent bands of Utah Indians, accompanied by D. B. Huntington, United States interpreter, travelling by stage coach, sub-vouchers Nos. 1 and 2, \$105; Southern Mail and Express Company, stage fare to Callister, \$64; 15 meals, \$15; lodging, \$4—\$19; Dry Creek Station, 2 meals on 12th, 2 meals on 16th, \$4; Lehigh station, 2 meals on 12th, 2 meals on 16th, \$4; Provo station, 2 meals on 13th, 2 meals on 15th, \$4; Nephe station, 2 meals on 13th, 2 meals on 15th, \$4; Lound Valley station, 2 meals on 15th, \$2—105. (It was impracticable to procure vouchers for last six items, the coach stopping but for a few moments for refreshments.)	105 00
Leonard I. Whitney	do	Dec. 7, 1866	To transporting 12,000 pounds flour from Provo, Utah Territory, to Strawberry Valley, Uinta reservation, at 2 cents per pound, \$240. This flour was for use at Uinta agency, and was hauled from the mill in Strawberry Valley to the agency buildings by teams belonging at the agency.	240 00
W. L. Halsey	do	Dec. 31, 1866	To rent of warehouse for storage of Indian goods for 4th quarter 1866, at \$50 per month	150 00
Hosmer B. Parsons	do	Dec. 31, 1866	To 110 sacks flour, 11,000 pounds, at \$7 per sack, \$770; 178 sacks flour, 17,800 pounds, at \$7 per sack, \$1,246; 5,700 pounds of beef, at 11 cents per pound, \$627; 16,000 pounds beef, at 11 cents per pound, \$1,760.	4,403 00
D. B. Huntington	do	Dec. 31, 1866	To 112 meals, furnished by order of superintendent to Washatee and the principal chiefs of the eastern Shoshones, on their visit to the superintendent, at 50 cents per meal, \$56; 34 meals furnished Basile, one of the principal chiefs of the eastern Shoshones, and other chiefs accompanying him, by order of the superintendent, on occasion of their visit to superintendent, at 50 cents per meal, \$17.	73 00
I. H. Jones	do	Dec. 31, 1866	To rent of office for superintendent of Indian affairs Utah Territory for 4th quarter 1866, at \$50 per month	150 00

C. P. Head.....	Dec. 31, 1866	To services as clerk for superintendent of Indian affairs Utah Territory for 4th quarter 1866, at \$1,500 per year, less \$11 25 income tax.	363 75
Charles Durkee	Dec. 31, 1866	To 25 yards carpeting for office, at \$1 63 per yard.	42 00
James Yows.....	Dec. 31, 1866	To repairing guns for Indians per order of superintendent Indian affairs during 4th quarter 1866, as follows: Repairing 3 guns for Weber Utes, at \$4, \$12; stocking 2 guns for Weber Utes, at \$9, \$18; repairing 1 gun for Goshoot, \$1 50; repairing 4 guns for Shoshones, at \$3, \$12; re-stocking 1 gun for Shoshones, \$7 50; repairing 1 gun for Goshoot, \$3; repairing gun for Goshoot, \$3; repairing 1 gun for Shoshones, \$7 50; repairing 2 guns for Weber Utes, at \$4, \$8; repairing 1 gun for Weber Utes, \$2 50; repairing 1 gun for Goshoot, \$4; repairing 4 guns for Weber Utes, at \$3, \$12; repairing 1 gun for Goshoot, \$3.	91 00
Christopher Madden	Dec. 31, 1866	To services as laborer, messenger, and teamster at office of superintendent of Indian affairs Utah Territory for 4th quarter 1866, at \$50 per month.	150 00
Kimball & Lawrence.....	Dec. 31, 1866	To 1 pound of borax, \$1 50; 1 gross screws, at \$1 25, \$2 75; dog files with guns, \$9; 7 kegs powder, 10 pounds each, at \$12, \$84; 46 beaver traps, at \$4, \$184; 57 chains for traps, at \$1, \$57; 4 spades, at \$4 50, \$18; 3 dozen gun tubes, at \$2 50, \$7 50; 2 pounds iron, round, at 50 cents, \$1; 2 pounds solder, at \$2, \$4; 200 pounds salt, at 5 cents per pound, \$10; 200 pounds lead, at 50 cents, \$100; 27 yards red Indian cloth, at \$3, \$81; 26 pounds rope, at 65 cents, \$16 90; 6 G. D. caps; at \$2, \$12; 1 hat, \$6 50; 2 pairs boots, at \$18, \$24 50.	611 65
William S. Godbe	Dec. 31, 1866	To 9 kegs powder, 25 pounds each, at \$1 per pound, \$225; 21 bags bullets, 25 pounds each, at 39½ cents per pound, \$237.	462 00
Naylor & Brother.....	Dec. 31, 1866	To shoeing mules and repairing wagon belonging to Indian department during 4th quarter 1866, as follows: shoeing mules, 8 shoes, \$10; repairing wagon, putting in new pole and setting 1 tire, \$20 50; repairing neck yoke, 75 cents; shoeing 2 mules, \$10; mending trace chain and putting two staples in wagon, \$3 50; setting one tire on wagon, \$3.	47 75
Nathaniel Stein, P. M.	Dec. 31, 1866	To postage on official correspondence for 4th quarter 1866	17 87
Pardon Dodds	Dec. 31, 1866	To 2 kerosene lamps for office, at \$5, \$10; 1 can kerosene oil, 5 gallons, at \$4 per gallon, \$20; 1 coal stove and pipe for office, \$65; 100 pounds dried peaches, at 30 cents, \$30; 2 tons coal, at \$25, \$50; three tons hay, at \$30, \$90; 40 bushels oats, at \$1, \$40; 6 axes and handles, at \$4, \$24; 56 bushels oats, at \$1 25, \$78; 1½ tons coal, at \$30, \$37 50.	436 50
Josiah Hosmer.....	Feb. 1, 1867	To transporting 720 pounds Indian goods and presents for Pi-Ede and Pah-Ranagat bands of Utah Indians from Great Salt Lake City to Meadow Valley and Pah-Ranagat, Utah Territory, at 10 cents per pound.	72 00
E. D. Robinson.....	Mar. 1, 1867	To 7 tons hay, at \$25 per ton	175 00
Hosea Stout.....	Mar. 31, 1867	To transporting 210 pounds Indian goods from Great Salt Lake City to St. George, Utah Territory, being for distribution to Pi-Ede and Pah-Ute Indians, at 10 cents per pound, \$21; transporting 4,000 pounds flour from Beaver to St. George, Utah Territory, for distribution as above, at 2 cents per pound, \$80.	101 00
C. P. Head	Mar. 31, 1867	To services as clerk for superintendent Indian affairs for Utah Territory for 1st quarter 1867, at \$1,500 per year, less \$11 25 income tax.	363 75
I. H. Jones	Mar. 31, 1867	To rent of office for superintendent of Indian affairs for Utah Territory for 1st quarter 1867, at fifty dollars per month.	150 00
W. L. Hasley	Mar. 31, 1867	To rent of warehouse for storage of Indian goods and supplies for 1st quarter 1867, at \$50 per month	150 00
James Yows.....	Mar. 31, 1867	To repairing guns for Utah Weber-Ute, Shoshone, and Goship Indians during 1st quarter 1867, as follows: Repairing 3 guns for Goship Indians, at \$4, \$12; repairing 1 gun for Goship Indians, \$3; repairing 1 gun for Weber-Utes, at \$3, \$9; repairing 1 gun for Goship Indians, \$2 50; restocking 2 guns for Shoshones, at \$9, \$18; 2 guns for Goships, at \$4, \$8; repairing 1 gun for Shoshones and sighting same, \$4; repairing 4 guns for Weber-Utes, at \$4, \$16; repairing 5 guns for Shoshones and furnishing 2 pairs bullet moulds, \$21 76.	128 20
F. H. Head	Mar. 31, 1867	To expenses of travelling from Great Salt Lake City, Utah Territory, to Ruby Valley, near Deep Creek, Utah Territory, to visit and distribute presents to western bands Shoshone Indians at Deep Creek and Ruby Valley, travelling by stage coach, D. H., (see sub-vouchers Nos. 1, 2, 3,) 8 meals, \$12; 7 meals furnished chiefs, \$7—\$19; S. Woodward, 13 meals, \$19 50; 30 meals furnished chiefs, \$30; hay, \$32, \$81 50; transporting goods, \$55; January 6, 1 meal at Young's station, \$1 50; 2 meals at Stockton	170 50

DISBURSEMENTS FOR INDIAN SERVICE.

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
F. H. Head—Continued.	F. H. Head.....	Mar. 31, 1867	January 6 and '6, at \$3, \$4 50; January —, 1 meal at Rush Valley, \$1 50; 2 meals at Fish Springs January 7 and 16, \$3, \$4 50; 2 meals at Egan Cañon, January 10 and 15, \$3; 1 meal at Schell creek January 15, \$1 50; 1 meal at Simpson Spring January 16, \$1 50. (For last items, amounting to \$15, it was not practicable to procure vouchers, it being for 10 meals, at \$1 50 each, taken at stage stations, the coach stopping but a few minutes for refreshments.)	\$100 34
Morse, Walcott & Co.....	do	Mar. 31, 1867	To 100½ bushels oats, at \$1 per bushel.....	2,281 10
Hosmer B. Parsons.....	do	Mar. 31, 1867	To 100 sacks flour, 10,000 pounds, at \$7 per sack, \$700; 4,000 pounds beef, at 17 cents per pound, \$440; 100 sacks flour, 10,000 pounds, at \$7 per sack, \$700; 4,010 pounds beef, at 11 cents per pound, \$441 10.	6 00
I. W. Calder.....	do	Mar. 31, 1867	To repairing saddle belonging to Indian department and putting new girth to same.....	265 00
Pardon Dodds.....	do	Mar. 31, 1867	To 1 ton coal, \$25; 2 cans kerosene oil, 5 gallons, at \$4 per gallon, \$20; 2 tons coal, at \$22 50 per ton, \$45; 3 kegs powder, 25 pounds each, at \$1 per pound, \$75; 100 pounds tobacco, at \$1 per pound, \$100.	189 79
Ross & Barratt.....	do	Mar. 31, 1867	To 7 hats, at \$2 75 each, \$19 25; 6,000 G. D. caps, at \$1 50 per thousand, \$9; 84 dozen fish-hooks, at 13½ cents per dozen, \$11 34; 8 dozen fish-lines, at \$1 65 per dozen, \$13 20; 38 chains for beaver traps, at \$1 each, \$38; 18 dozen butcher knives, at \$5 per dozen, \$90; 6,000 G. D. caps, at \$1 50 per M, \$9.	150 00
Christopher Madden.....	do	Mar. 31, 1867	To services as messenger, laborer, and teamster, at office of superintendent of Indian affairs, Utah Territory, for 1st quarter, 1867, at \$50 per month.	17 43
Nathaniel Stein, P. M.....	do	Mar. 31, 1867	To postage on official correspondence and documents of F. H. Head, superintendent Indian affairs, Utah Territory, for 1st quarter 1867.	37 50
Sarah Rollins.....	do	Mar. 31, 1867	To making 100 shirts, for distribution to Indians, from cloth furnished by F. H. Head, superintendent Indian affairs, at 37½ cents each.	20 00
W. W. Smith.....	do	July 3, 1866	To 2 leather halters, at \$4 each, \$8; 1 riding bridle, \$12.....	160 00
Lewis H. Redfield.....	do	July 5, 1866	To 1 double wagon	9 00
Franklin Head.....	do	July 16, 1866	To expenses from Great Salt Lake City to Fort Bridger, Utah Territory, to visit Shoshone Indians, and transfer goods to Agent Mann for distribution; travelling by stage coach, Bear River, 1 meal, July 10, and 1 meal, July 14, \$3; (see sub-vouchers;) Hardy's station, 1 meal, July 10, and 1 meal, July 15, \$3; Weber station, 1 meal, July 10, and 1 meal, July 14, \$3. (It was not practicable to procure vouchers for two last items, the coach stopping but a few minutes for refreshments.)	36 00
F. H. Head.....	do	Sept. 22, 1866	To expenses in visiting Box Elder, Utah Territory, accompanied by D. B. Huntington, for purpose of distributing presents to northwestern bands of Shoshones, as per sub-vouchers, Nos 1 to 4, \$36; 4 meals, at \$1 25 each, (W. Reeves,) \$5; 8 meals, at \$1 50 each, \$12—lodgings, \$4, (C. W. West,) \$16; 8 meals, at \$1 each, \$8—lodgings \$2, (A. Nichols,) \$10; services as special interpreter, W. H. Booth, \$5.	72 80
P. Dodds.....	do	Sept. 29, 1866	To transporting 3,640 pounds freight, presents and provisions, for northwestern bands of Shoshones, from Great Salt Lake City, to Box Elder, Utah Territory, at 2 cents per pound.	24 00
Nathaniel Paysone.....	do	July 13, 1866	To services in whitewashing and cleaning office of superintendent of Indian affairs, setting glass in windows and repairing chimney to same.	8 90
Nathaniel Stein, P. M.....	do	Sept. 30, 1866	To postage on official correspondence, F. H. Head, superintendent Indian affairs, for 3d quarter, 1866 ..	150 00
I. H. Jones.....	do	Sept. 30, 1866	To rent of office superintendent of Indian affairs, Utah Territory, for 3d quarter, 1866, at \$50 per month.	42 75
George Fall.....	do	Sept. 6, 1866	To shoeing 2 mules, 8 shoes, \$10; setting 2 shoes on horse, \$2 50; shoeing 2 horses, 8 shoes, \$10; shoeing 1 mule, 4 shoes, \$5; repairing tongue and bolster to wagon, \$4 50; shoeing 1 mule, 4 shoes, \$2 50; repairing wagon, 75 cents; shoeing horse, 2 shoes, \$2 50; shoeing 1 mule, 2 shoes, \$2 50.	
Isaac Groo.....	do	Sept. 30, 1866	(The greater portion of this account, as well as that covered by voucher 24, was incurred for work for Uinta agency, but being payable from same fund, the items are not separated.)	
			To rent of warehouse for storage of Indian goods at Salt Lake City, during the whole of the months of July and September, 1866, at \$50 per month.	100 00

Alexander Daft.....	Sept. 30, 1866	To repairing guns for Goshoot and Weber Ute Indians, as follows: To repairing 2 guns for Weber Ute, \$4 and \$4 50, \$8 50; repairing gun for Weber Ute, \$2 25; repairing gun for Goshoot Indian, \$6 50; repairing gun for Weber Ute Indian, \$1; repairing gun for Goshoot Indian, \$3 50; repairing gun for Goshoot Indian, \$2; repairing gun for Weber Ute Indian, \$2.	25 75
Christopher Madden.....	Sept. 30, 1866	To services as laborer, messenger, and teamster, at office of superintendent of Indian affairs, Utah Territory, from the 1st day of July to the 30th day of September, 1866, both days inclusive, being three months, at \$60 per month, less \$1 50 income tax.	178 50
James Tows.....	Sept. 29, 1866	To repairing guns for Weber Utes, Shoshones, Utahs, and Goshop Indians, during the 3d quarter, 1866, as follows: To repairing 3 guns for Weber Ute, at \$3 50 each, \$10 50; repairing 4 guns for Goshops, at \$3 each, \$12; repairing 6 guns for Shoshones, at \$3 each, \$18; re-stocking 1 gun for Shoshone, \$7 50; re-stocking 2 guns for Goshops, at \$7 50 each, \$15.	63 00
Kimball & Lawrence.....	Sept. 30, 1866	To 2 hoes and handles, at \$3 each, \$6; 1,000 pounds flour, \$70; 1 pair boots, \$8 75; 1 rick and handle, \$5 75; 20 pounds tobacco, at \$1 75 per pound, \$35; 2 bags bullets, 25 pounds each, at 60 cents per pound, \$30; 2,000 G. D. caps, at \$2 50 per thousand, \$5; 3,600 pounds flour, at 7 cents per pound, \$252; 40 pounds candles, at 60 cents per pound, \$24; 2 kegs powder, 25 pounds each, at \$1 per pound, \$50; 3 bats, at \$4 45 each, \$13; 4 brass kettles, 17 pounds, at \$1 25 per pound, \$21 25; 2 bags bullets, 25 pounds each, at 60 cents per pound, \$30; 3 dozen halter chains, at \$13 per dozen, \$39; 4 kegs powder, 25 pounds each, at \$1 per pound, \$100; 7 dozen axe handles, at \$11 per dozen, \$77; 3,220 pounds beef, at 12½ cents per pound, \$402 50.	1,169 25
C. P. Head.....	Sept. 29, 1866	To services as clerk for superintendent of Indian affairs for Utah Territory for 3d quarter, 1866, at \$1,500 per year, less \$11 25 income tax.	363 75
Hosmer B. Parsons.....	Sept. 30, 1866	To 2,500 pounds flour, 25 sacks, at \$7 per sack, \$175; 2,000 pounds beef, at 11 cents per pound, \$220; 2,500 pounds flour, 25 sacks, at \$7 per sack, \$175; 1,420 pounds beef, at 11 cents, \$156 20.	726 20
Naylor & Brother.....	Sept. 30, 1866	To shoeing animals and repairing wagon belonging to the Indian department at Uinta agency, Utah Territory, and at superintendency, as follows: To shoeing 1 horse and 2 mules, \$12; repairing wagon, \$9; new spokes and 1 fellow, and setting tire, \$16; shoeing horse, \$5; shoeing 2 mules, \$10; shoeing 1 horse, \$4; repairing wagon, \$5; new spokes and setting tires, \$13.	60 00
Thomas Carter.....	Sept. 30, 1866	To expense in travelling from Uinta reservation to Great Salt Lake City, 4 times; first, to take accounts, and to superintendent for making returns for 2d quarter, and afterwards to purchase supplies needed at agency; accompanied twice by laborers from reservation with mules, to pack supplies over the mountains, the roads being impassable for wagons, as per sub-vouchers Nos. 1 to 3, \$69; Harriet A. Hanks, 22 meals, at \$1 per meal, \$22; Alphonso Green, 20 meals, \$20; hay and grain, at \$6, \$26; Lyman S. Wood, 18 meals, \$18; hay, &c., for horse, at \$3 50, \$21 50.	69 50
Pardon Dodds.....	Sept. 30, 1866	To 2 cords wood, at \$15 per cord, \$30; 2 tons hay, at \$25 per ton, \$50; 30 bushels oats, at \$2 per bushel, \$60; 2 tons hay, at \$20 per ton, \$40; 20 bushels oats, at \$1 25 per bushel, \$25; 1 ton hay, \$20; 20 bushels oats, at \$1 per bushel, \$20; 1 ton hay, \$20.	265 00
Leegmiller & Crow.....	Sept. 30, 1866	To repairing double harness belonging to Indian department, making new breast straps for same, and new collars.	23 70
F. H. Head.....	Sept. 30, 1866	To cash paid for travelling expenses of R. W. James, United States Indian interpreter, and for Awk-a-Swots and Jims, three principal chiefs of the Uinta Utes, from Uinta reservation via Fort Bridger to Salt Lake City, to visit superintendent and to consult in regard to making peace with Black Hawk, a hostile Ute chief, and his band, as per vouchers Nos. 1 to 5, \$116 50; H. B. Blakely, 8 meals, \$8, lodging, \$1, provisions \$9—\$18; D. B. Huntington, 85 meals, at 50 cents each, \$42 50; Chambers and Shell, 6 meals, at \$1 each, \$6; W. A. Kimball, 24 meals, \$24, lodging \$1—\$25; Jack Robertson, board, from July 13 to July 17, and provision, \$25.	116 50

(Explanation.—When at the Uinta reservation in June, I endeavored to induce the Indians to go out, find the hostile chief Black Hawk and induce him to make peace. They wished to deliberate upon it, claiming that it was not their quarrel, but afterwards informed me that they wished to send a delegation of three chiefs, with interpreter James, to visit Washakie at Fort Bridger, and then to visit me, and to consult with Washakie and myself relative to the best manner of making a permanent peace. I directed them to come. They afterwards sent runners to Black Hawk, who has since committed no hostile acts.

F. K. HEAD, *Superintendent.*)

DISBURSEMENTS FOR INDIAN SERVICE.

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
F. H. Head—Continued.	F. H. Head.....	Mar. 31, 1867	January 6 and '6, at \$3. \$4 50; January —, 1 meal at Rush Valley, \$1 50; 2 meals at Fish Springs January 7 and 16, \$3, \$4 50; 2 meals at Egan Cañon, January 10 and 15, \$3; 1 meal at Schell creek January 15, \$1 50; 1 meal at Simpson Spring January 16, \$1 50. (For last items, amounting to \$15, it was not practicable to procure vouchers, it being for 10 meals, at \$1 50 each, taken at stage stations, the coach stopping but a few minutes for refreshments.)	
Morse, Walcott & Co.....	do	Mar. 31, 1867	To 100½ bushels oats, at \$1 per bushel.....	\$100 34
Hosmer B. Parsons.....	do	Mar. 31, 1867	To 100 sacks flour, 10,000 pounds, at \$7 per sack, \$700; 4,000 pounds beef, at 17 cents per pound, \$440; 100 sacks flour, 10,000 pounds, at \$7 per sack, \$700; 4,010 pounds beef, at 11 cents per pound, \$441 10.	2,281 10
I. W. Calder.....	do	Mar. 31, 1867	To repairing saddle belonging to Indian department and putting new girth to same.....	6 00
Pardon Dodds.....	do	Mar. 31, 1867	To 1 ton coal, \$25; 2 cans kerosene oil, 5 gallons, at \$4 per gallon, \$20; 2 tons coal, at \$23 50 per ton, \$45; 3 kegs powder, 25 pounds each, at \$1 per pound, \$75; 100 pounds tobacco, at \$1 per pound, \$100.	265 00
Ross & Barratt.....	do	Mar. 31, 1867	To 7 hats, at \$2 75 each, \$19 25; 6,000 G. D. caps, at \$1 50 per thousand, \$9; 84 dozen fish-hooks, at 13½ cents per dozen, \$11 34; 8 dozen fish-lines, at \$1 65 per dozen, \$13 20; 38 chains for beaver traps, at \$1 each, \$38; 18 dozen butcher knives, at \$5 per dozen, \$90; 6,000 G. D. caps, at \$1 50 per M, \$9.	189 79
Christopher Madden.....	do	Mar. 31, 1867	To services as messenger, laborer, and teamster, at office of superintendent of Indian affairs, Utah Territory, for 1st quarter, 1867, at \$50 per month.	150 00
Nathaniel Stein, P. M.....	do	Mar. 31, 1867	To postage on official correspondence and documents of F. H. Head, superintendent Indian affairs, Utah Territory, for 1st quarter 1867.	17 43
Sarah Rollins.....	do	Mar. 31, 1867	To making 100 shirts, for distribution to Indians, from cloth furnished by F. H. Head, superintendent Indian affairs, at 37½ cents each.	37 50
W. W. Smith.....	do	July 3, 1866	To 2 leather halters, at \$4 each, \$8; 1 riding bridle, \$12.....	20 00
Lewis H. Redfield.....	do	July 5, 1866	To 1 double wagon.....	160 00
Franklin Head.....	do	July 16, 1866	To expenses from Great Salt Lake City to Fort Bridger, Utah Territory, to visit Shoshone Indians, and transfer goods to Agent Mann for distribution; travelling by stage coach, Bear River, 1 meal, July 10, and 1 meal, July 14, \$3; (see sub-vouchers;) Hardy's station, 1 meal, July 10, and 1 meal, July 15, \$3; Weber station, 1 meal, July 10, and 1 meal, July 14, \$3. (It was not practicable to procure vouchers for two last items, the coach stopping but a few minutes for refreshments.)	9 00
F. H. Head.....	do	Sept. 22, 1866	To expenses in visiting Box Elder, Utah Territory, accompanied by D. B. Huntington, for purpose of distributing presents to northwestern bands of Shoshones, as per sub-vouchers, Nos 1 to 4, \$36; 4 meals, at \$1 25 each, (W. Reeves,) \$5; 8 meals, at \$1 50 each, \$12—lodgings, \$4, (C. W. West,) \$16; 8 meals, at \$1 each, \$8—lodgings \$2, (A. Nichols,) \$10; services as special interpreter, W. H. Booth, \$5.	36 00
P. Dodds.....	do	Sept. 29, 1866	To transporting 3,640 pounds freight, presents and provisions, for northwestern bands of Shoshones, from Great Salt Lake City, to Box Elder, Utah Territory, at 2 cents per pound.	72 80
Nathaniel Payson.....	do	July 13, 1866	To services in whitewashing and cleaning office of superintendent of Indian affairs, setting glass in windows and repairing chimney to same.	24 00
Nathaniel Stein, P. M.....	do	Sept. 30, 1866	To postage on official correspondence, F. H. Head, superintendent Indian affairs, for 3d quarter, 1866 ..	8 90
I. H. Jones.....	do	Sept. 30, 1866	To rent of office superintendent of Indian affairs, Utah Territory, for 3d quarter, 1866, at \$50 per month.	150 00
George Fall.....	do	Sept. 6, 1866	To shoeing 2 mules, 8 shoes, \$10; setting 2 shoes on horse, \$2 50; shoeing 2 horses, 8 shoes, \$10; shoeing 1 mule, 4 shoes, \$5; repairing tongue and bolster to wagon, \$4 50; shoeing 1 mule, 4 shoes, \$5; repairing wagon, 75 cents; shoeing horse, 2 shoes, \$2 50; shoeing 1 mule, 2 shoes, \$2 50.	42 75
Isaac Groo.....	do	Sept. 30, 1866	(The greater portion of this account, as well as that covered by voucher 24, was incurred for work for Uinta agency, but being payable from same fund, the items are not separated.) To rent of warehouse for storage of Indian goods at Salt Lake City, during the whole of the months of July and September, 1866, at \$50 per month.	100 00

Alexander Daft.....	Sept. 30, 1866	To repairing guns for Goshoot and Weber Ute Indians, as follows: To repairing 2 guns for Weber Ute, \$4 and \$4 50, \$8 50; repairing gun for Weber Ute, \$2 25; repairing gun for Goshoot Indian, \$6 50; repairing gun for Weber Ute Indian, \$1; repairing gun for Goshoot Indian, \$3 50; repairing gun for Goshoot Indian, \$2; repairing gun for Weber Ute Indian, \$2.	25 75
Christopher Madden	Sept. 30, 1866	To services as laborer, messenger, and teamster, at office of superintendent of Indian affairs, Utah Territory, from the 1st day of July to the 30th day of September, 1866, both days inclusive, being three months, at \$60 per month, less \$1 50 income tax.	178 50
James Tows.....	Sept. 29, 1866	To repairing guns for Weber Utes, Shoshonea, Utahs, and Goshop Indians, during the 3d quarter, 1866, as follows: To repairing 3 guns for Weber Ute, at \$3 50 each, \$10 50; repairing 4 guns for Goshops, at \$3 each, \$12; repairing 6 guns for Shoshones, at \$3 each, \$18; re-stocking 1 gun for Shoshone, \$7 50; re-stocking 2 guns for Goshops, at \$1 75 per pound, \$35; 2 bags bullets, 25 pounds each, at 60 cents per pound, \$25; 20 pounds tobacco, at \$1 75 per pound, \$35; 3,600 pounds flour, at 7 cents per pound, \$252; 40 pounds candles, at 60 cents per pound, \$24; 2 kegs powder, 25 pounds each, at \$1 per pound, \$25; 3 hats, at \$4 45 each, \$13; 4 brass kettles, 17 pounds, at \$1 25 per pound, \$39; 4 kegs powder, 25 pounds each, at 60 cents per pound, \$30; 3 dozen halter chains, at \$13 per dozen, \$77; 3,920 pounds beef, at 12½ cents per pound, \$402 50.	63 00
Kimball & Lawrence	Sept. 30, 1866	To services as clerk for superintendent of Indian affairs for Utah Territory for 3d quarter, 1866, at \$1,500 per year, less \$11 25 income tax.	1,169 25
C. P. Head.....	Sept. 29, 1866	To 2,500 pounds flour, 25 sacks, at \$7 per sack, \$175; 2,000 pounds beef, at 11 cents per pound, \$220; 2,500 pounds flour, 25 sacks, at \$7 per sack, \$175; 1,420 pounds beef, at 11 cents, \$156 20.	363 75
Hosmer B. Parsons	Sept. 30, 1866	To shoeing animals and repairing wagon belonging to the Indian department at Uinta agency, Utah Territory, and at superintendency, as follows: To shoeing 1 horse and 2 mules, \$12; repairing wagon, \$9; new spokes and 1 felloe, and setting tire, \$16; shoeing horse, \$5; shoeing 2 mules, \$10; shoeing 1 horse, \$4; repairing wagon, \$5; new spokes and setting tires, \$13.	726 20
Naylor & Brother.....	Sept. 30, 1866	To expense in travelling from Uinta reservation to Great Salt Lake City, 4 times; first, to take accounts, and to superintendent for making returns for 2d quarter, and afterwards to purchase supplies needed at agency; accompanied twice by laborers from reservation with mules, to pack supplies over the mountains, the roads being impassable for wagons, as per sub-vouchers Nos. 1 to 3, \$69; Harriet A. Hanks, 22 meals, at \$1 per meal, \$22; Alphonso Green, 20 meals, \$20; hay and grain, at \$6, \$26; Lyman S. Wood, 18 meals, \$18; hay, &c., for horse, at \$3 50, \$21 50.	60 00
Thomas Carter	Sept. 30, 1866	To 2 cords wood, at \$15 per cord, \$30; 2 tons hay, at \$25 per ton, \$50; 30 bushels oats, at \$2 per bushel, \$60; 2 tons hay, at \$20 per ton, \$40; 20 bushels oats, at \$1 25 per bushel, \$25; 1 ton hay, \$20; bushels oats, at \$1 per bushel, \$20; 1 ton hay, \$20.	69 50
Pardon Dodds.....	Sept. 30, 1866	To repairing double harness belonging to Indian department, making new breast straps for same, and new collars.	265 00
Leegmiller & Crow	Sept. 30, 1866	To cash paid for travelling expenses of R. W. James, United States Indian interpreter, and for Awk-a-Swots and Jims, three principal chiefs of the Uinta Utes, from Uinta reservation via Fort Bridger to Salt Lake City, to visit superintendent and to consult in regard to making peace with Black Hawk, a hostile Ute chief, and his band, as per vouchers Nos. 1 to 5, \$116 50; H. B. Blakely, 8 meals, \$8, lodging, \$1, provisions \$9—\$18; D. B. Huntington, 85 meals, at 50 cents each, \$42 50; Chambers and Shell, 6 meals, at \$1 each, \$6; W. A. Kimball, 24 meals, \$24, lodging \$1—\$25; Jack Robertson, board, from July 13 to July 17, and provision, \$25.	23 70
F. H. Head.....	Sept. 30, 1866	(Explanation.—When at the Uinta reservation in June, I endeavored to induce the Indians to go out, and the hostile chief Black Hawk and induce him to make peace. They wished to deliberate upon it, claiming that it was not their quarrel, but afterwards informed me that they wished to send a delegation of three chiefs, with interpreter James, to visit Washakie at Fort Bridger, and then to visit me, and to consult with Washakie and myself relative to the best manner of making a permanent peace. I directed them to come. They afterwards sent runners to Black Hawk, who has since committed no hostile acts, F. K. HEAD, Superintendent.)	116 50

DISBURSEMENTS FOR INDIAN SERVICE.

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Joseph Clark.....	F. H. Head.....	May 6, 1867	To 300 pounds of bar lead, at 35 cents per pound.....	\$105 00
Michael Chadd.....	do.....	May 20, 1867	To 10 pounds of turnip seed, at \$3 50 per pound.....	35 00
Reuben A. McBride.....	do.....	May 20, 1867	To transporting 650 pounds Indian goods and supplies for distribution to Pah-Vent Indians, from Great Salt Lake City to Fillmore, Utah Territory, at 3 cents per pound.....	19 50
Barrow & Co.....	do.....	June 30, 1867	To 41 sacks of flour, containing 100 pounds each, 4,160 pounds, at \$4 50 per sack.....	184 50
John W. Keen & Co.....	do.....	June 30, 1867	To 1,711 yards calico, at 22 cents per yard.....	376 42
W. L. Halsey.....	do.....	June 30, 1867	To rent of warehouse for storage of Indian goods and supplies, for 2d quarter 1867, at \$50 per month.....	150 00
Josiah Hosmer.....	do.....	June 30, 1867	To 20 sacks of flour, 100 pounds each, 2,000 pounds, at \$4 75 per sack.....	95 00
C. P. Head.....	do.....	June 30, 1867	To services as clerk for superintendent Indian affairs, Utah Territory, for 2d quarter 1867, at \$1,500 per year, less \$6 25 income tax.....	368 75
Thomas Callister.....	do.....	June 30, 1867	To services of self, teams, and laborers, in ploughing 25 acres of land at Corn creek and Deseret, Utah Territory, for use of Pah-Vent band of Utah Indians, in sowing same to wheat, and in making ditches for irrigation of same, during the month of May, 1867.....	75 00
Hosmer B. Parsons.....	do.....	June 30, 1867	To 10,135 pounds of beef, delivered from time to time during 2d quarter 1867, at 11 cents per pound.....	1,120 35
Kimball & Lawrence.....	do.....	June 30, 1867	To 1 plough, \$40; 1,000 G. D. caps, \$2; 300 pounds sugar, at 45 cents per pound, \$135.....	177 00
J. H. Jones.....	do.....	June 30, 1867	To rent of office for superintendent Indian affairs, Utah Territory, for 2d quarter 1867, at \$50 per month.....	150 00
Josiah Hosmer.....	do.....	June 30, 1867	To transporting 2,000 pounds of flour, from Beaver to Pahrangat, Utah Territory, at 6 cents per pound.....	120 00
Chauncey W. West.....	do.....	June 30, 1867	To 50 sacks flour containing 100 pounds each, 5,000 pounds, at \$4 75 per sack.....	237 50
William Jennings.....	do.....	June 30, 1867	To 150 sacks flour, containing 100 pounds each, 15,000 pounds, at \$4 75 per sack.....	712 50
			To 2,550 pounds corn meal, at \$4 per 100 pounds.....	110 00
			To 29 10-35 bushel oats, at \$1 25 per bushel.....	36 60
Reuben McBride.....	do.....	June 30, 1867	To 20 bushels seed wheat, at \$1 50 per bushel.....	30 00
A. W. Street & Co.....	do.....	June 30, 1867	To 6 kegs powder, containing 25 pounds each, at \$1 per pound.....	150 00
Ross & Barratt.....	do.....	June 30, 1867	To 1 pair shoes, \$3 50; 1 pair pants, \$12; 1 vest, \$3 30; 1 coat, \$6; 1 pair boots, \$8; 2 spading forks, \$10; 1 iron rake, \$2 25; 5 tin pans, \$5; 1 large tin pan, \$3 50; 3 kettles, \$9; 1 horse brush, \$2; 16,000 G. D. caps, at \$1 50 per thousand, \$24; 6 dozen fish-lines, at \$1 per dozen, \$6; 126½ pounds tobacco, at \$1 per pound, \$136 50; 16 dozen fish-hooks, at 20 cents per dozen, \$3 20; 40 bushels oats, at \$1 25 per bushel, \$50.....	284 25
Christopher Madden.....	do.....	June 30, 1867	To services as teamster, laborer, and messenger, at office superintendent of Indian affairs, Utah Territory, for 2d quarter 1867, at \$60 per month.....	180 00
Naylor & Brother.....	do.....	June 30, 1867	To blacksmith work, repairing government wagon, and shoeing government mules, during 1st and 2d quarters 1867, as follows: Shoeing 2 mules, 8 shoes, \$10; putting new singletree on wagon, setting 1 tire, wedging boxes, and putting in 5 new bolts, \$9 75; repairing seven beaver traps for Indians, and putting new springs to same, \$11; shoeing 2 mules, 8 shoes, \$10; repairing brake to wagon, \$4; repairing 3 beaver traps, \$4; shoeing 2 mules, 8 shoes, \$10.....	58 75
Pardon Dodds.....	do.....	June 30, 1867	To 1 can, 5 gallons, kerosene oil, at \$4 per gallon, \$20; 2 tons coal, at \$22 50 per ton, \$45; 20 sacks flour, containing 100 pounds each, 2,000 pounds, at \$4 75 per sack, \$95; 3 bags bullets, 25 pounds each, at \$10 each, \$30; 4 ton hay, at \$24 per ton, \$18.....	208 00
L. B. Huntington.....	do.....	June 30, 1867	To services as Indian interpreter for superintendent Indian affairs, Utah Territory, for 2d quarter 1867, at \$500 per year.....	125 00
James Tows.....	do.....	June 30, 1867	To repairing guns for Indians, per order superintendent F. H. Head, during 2d quarter 1867, as follows: To repairing 4 guns for Weber Utes, at \$4, \$16; repairing 3 guns for Shoshonees, at \$4, \$12; repairing 5 guns for Goships, at \$3, \$15; repairing 1 gun for Utah, \$5; repairing 5 guns for Utes, at \$4, \$20; re-stocking 2 guns for Utes, at \$8, \$16; repairing 5 guns for Goships, at \$4 each, \$20; repairing 4 guns for Weber	151 25

Nathaniel Stien, P. M.....	F. H. Head.....	June 30, 1867	Utens, at \$4 each, \$16; repairing 4 guns for Shoshones, and furnishing 2 bullet moulds, \$13 25; 1 rifle, \$18.	14 56
S. Grossback.....	D. W. Rhodes.....	June 9, 1867	To postage on official correspondence and papers of F. H. Head, superintendent Indian affairs, Utah Territory, for 2d quarter 1867.	4 50
A. Johnson, P. M.....	do.....	Mar. 31, 1867	To freighting 600 pounds Indian goods from Great Salt Lake City to Springville, U. T., at 75 cents per 100 pounds.	10 30
D. W. Rhodes.....	do.....	Oct. 31, 1866	To postage on official correspondence and accounts of D. W. Rhodes, U. S. Indian agent, for the 4th quarter 1866, and the 1st quarter 1867.	475 35
Jackson Flood.....	do.....	Oct. 17, 1866	To express travelling from Delaware, Ohio, to Uinta Indian reservation, Utah Territory, as per sub-voucher Nos. 1 to 9, hereto annexed: No. 1, September 4, railroad fare from Columbus, Ohio, to Leavenworth, \$36 50; No. 2, September 8, 4 days' board at Leavenworth, \$12; No. 3, September 9, stage fare from Leavenworth to Great Salt Lake City, \$250; No. 4, September 16, board at Denver, Colorado, 4 days, \$12; No. 5, September 28, board at Salt Lake City, \$12 50; No. 6, October 3, board at Salt Lake City, \$16; No. 7, transportation of baggage, \$48; No. 8, stage fare from Salt Lake City to Springville, Utah Territory, \$7; No. 9, September 7, fare from Springville to Uinta reservation, \$25; fare from Delaware to Columbus, Ohio, 85 cents; 6 meals en route to Leavenworth, \$6; 33 meals en route to Salt Lake City, \$49 50.	26 66
Thomas Birt.....	do.....	Oct. 20, 1866	To services as laborer at Uinta Indian reservation, Utah Territory, from the 1st day of October, 1866, to the 16th day of October, 1866, both days inclusive, being 16-30 of 1 month, at \$50 per month.	124 00
L. J. Whitney.....	do.....	Oct. 20, 1866	To 75 bushels potatoes, at \$1 per bushel, \$75; 12 bushels onions, at \$3 per bushel, \$36; 12 chickens, 75 cents apiece, \$9; 8 pigeons, 50 cents apiece, \$4.	150 00
Joseph Kelly.....	do.....	Oct. 25, 1866	To 2 bulls (oxen).....	420 00
David Wheeler.....	do.....	Nov. 28, 1866	To 1 red cow, \$60; 1 spotted cow, \$60; 1 steer 3 years old, beef, \$50; 2 yoke work oxen, at \$125 per yoke, \$250.	137 50
Henry Selkirk.....	do.....	Nov. 30, 1866	To freighting 2,500 pounds flour from Springville, Utah Territory, to the agency at Uinta Valley reservation, at 5½ cents per pound.	41 50
L. S. Wood.....	do.....	Dec. 1, 1866	To 25 days' labor on farm at agency at the rate of \$50 per month, from the 3d of November, 1866, to the 28th day of November, 1866, both days inclusive.	100 00
L. J. Whitney.....	do.....	Dec. 31, 1866	To services as laborer at Uinta Indian reservation, Utah Territory, from the 1st day of October, 1866, to the 30th day of November, 1866, both days inclusive, being 2 months, at \$50 per month.	21 70
N. P. Lade.....	do.....	Dec. 31, 1866	To 100 envelopes, \$3; 10 quires foolscap paper, \$6 20; 10 quires letter paper, \$7 50; 1 bottle ink, \$3; 1 mullage, \$2.	25 00
E. B. Eddy.....	Luther Mann.....	Dec. 31, 1866	To transportation furnished Major D. W. Rhodes, Indian agent, from Springville City to reservation.	24 65
W. A. Carter.....	do.....	Oct. 1, 1865	To 14½ days' service driving stock from Springville to Dusehouse, at \$50 per month.	70 00
E. B. Eddy.....	do.....	June 30, 1867	To 7 cords wood, at \$10 per cord.	16 25
E. B. Eddy.....	do.....	June 1, 1867	For 15 pounds candles, at 75 cents, \$11; 10 quires paper, at 50 cents, \$5.	523 30
Buckley, Sheldon & Co..	do.....	July 1, 1866	To 5,236 pounds beef, at 10 cents.	11 25
	Commis'r Indian Affairs	Aug. 9, 1866	To 15 pounds candles, at 75 cents.	8,999 96
			2 bales 3-point scarlet blankets, No. 35, No. 52, 50 each, \$13 per blanket, \$1,300; 4 wrappers, \$2 50 each, \$10; 2 bales 2½-point scarlet blankets, No. 53-50, No. 49-50-100, \$10 each, \$1,000; 4 wrappers, \$2 50 each, \$10; 2 bales 3-point gentenella blankets, No. 54-50, No. 73-50-100, \$11 each, \$1,100; 4 wrappers, \$2 50 each, \$10; 1 bale 2½-point indigo blankets, 50, \$10 each, \$500; 1 bale 2½-point gentenella blankets, 50, \$9 each, \$450; 4 wrappers, \$2 50 each, \$10; 3 cases hickory original, No. 6, No. 897; 1,142½ original, No. 30, No. 898; 1,152½ original, Nos. 348, 899, 1,152, 3,447½, at 25 cents, \$861 81; strapping 3 cases, \$1 13; 1 case calico, 2,274, at 20 cents, \$454 80; strapping, 38 cents; case, \$9; 12 Kentucky jeans, 530½, at 65 cents, \$344 66; 4 calico, 178, at 20 cents, \$35 65; box and straps, \$2 25; case, No. 901; 12 Kentucky jeans, 499½, at 65 cents, \$324 51; 3 Kentucky jeans, 119½, at 65 cents, \$77 51; box and straps, \$2 25; 3 bales denims, Nos. 1,573, 1,114, 1,574, 1,070, 1,575, 1,072, 3,256, at 40 cents, \$1,302 40; case 902; 16 hickory, 760½, at 25 cents, \$190 13; 21 calico, 951½, at 20 cents, \$190 30; box and strap, \$2 25; 1 bale denims, 1,118, at 40 cents, \$447 20; 1 bale brown drills, 796, at 30 cents, \$238 80; case No. 900; 10 pounds linen thread, at \$2 per pound, \$20; 10 pounds cotton thread, at \$1 50 per pound, \$15 5 M needles, at \$1 50 per M \$7 50 2 dozen pairs shears, at \$6 per dozen, \$12; 5 dozen	

DISBURSEMENTS FOR INDIAN SERVICE.

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Joseph Clark.....	F. H. Head.....	May 6, 1867	To 300 pounds of bar lead, at 35 cents per pound.....	\$105 00
Michael Chadd.....	do.....	May 20, 1867	To 10 pounds of turnip seed, at \$3 50 per pound.....	35 00
Reuben A. McBride.....	do.....	May 20, 1867	To transporting 650 pounds Indian goods and supplies for distribution to Pah-Vent Indians, from Great Salt Lake City to Fillmore, Utah Territory, at 3 cents per pound.....	19 50
Barrow & Co.....	do.....	June 30, 1867	To 41 sacks of flour, containing 160 pounds each, 4,160 pounds, at \$4 50 per sack.....	184 50
John W. Keen & Co.....	do.....	June 30, 1867	To 1,711 yards calico, at 22 cents per yard.....	376 42
W. L. Halsey.....	do.....	June 30, 1867	To rent of warehouse for storage of Indian goods and supplies, for 2d quarter 1867, at \$50 per month.....	150 00
Josiah Hosmer.....	do.....	June 30, 1867	To 20 sacks of flour, 100 pounds each, 2,000 pounds, at \$4 75 per sack.....	95 00
C. P. Head.....	do.....	June 30, 1867	To services as clerk for superintendent Indian affairs, Utah Territory, for 2d quarter 1867, at \$1,500 per year, less \$6 25 income tax.....	368 75
Thomas Callister.....	do.....	June 30, 1867	To services of self, teams, and laborers, in ploughing 25 acres of land at Corn creek and Deseret, Utah Territory, for use of Pah-Vent band of Utah Indians, in sowing same to wheat, and in making ditches for irrigation of same, during the month of May, 1867.....	75 00
Hosmer B. Parsons.....	do.....	June 30, 1867	To 10,135 pounds of beef, delivered from time to time during 2d quarter 1867, at 11 cents per pound.....	1,120 35
Kimball & Lawrence.....	do.....	June 30, 1867	To 1 plough, \$40; 1,000 G. D. caps, \$2; 300 pounds sugar, at 45 cents per pound, \$135.....	177 00
J. H. Jones.....	do.....	June 30, 1867	To rent of office for superintendent Indian affairs, Utah Territory, for 2d quarter 1867, at \$50 per month.....	150 00
Josiah Hosmer.....	do.....	June 30, 1867	To transporting 2,000 pounds of flour, from Beaver to Pahrangat, Utah Territory, at 6 cents per pound.....	120 00
Chauncey W. West.....	do.....	June 30, 1867	To 50 sacks flour containing 100 pounds each, 5,000 pounds, at \$4 75 per sack.....	237 50
William Jennings.....	do.....	June 30, 1867	To 150 sacks flour, containing 100 pounds each, 15,000 pounds, at \$4 75 per sack.....	712 50
			To 2,550 pounds corn meal, at \$4 per 100 pounds.....	110 00
			To 29 10-35 bushel oats, at \$1 25 per bushel.....	36 60
Reuben McBride.....	do.....	June 30, 1867	To 20 bushels seed wheat, at \$1 50 per bushel.....	30 00
A. W. Street & Co.....	do.....	June 30, 1867	To 6 kegs powder, containing 25 pounds each, at \$1 per pound.....	150 00
Ross & Barratt.....	do.....	June 30, 1867	To 1 pair shoes, \$3 50; 1 pair pants, \$12; 1 vest, \$3 30; 1 coat, \$6; 1 pair boots, \$8; 2 spading forks, \$10; 1 iron rake, \$2 25; 5 tin pans, \$5; 1 large tin pan, \$3 50; 3 kettles, \$9; 1 horse brush, \$2; 16,000 G. D. caps, at \$1 50 per thousand, \$24; 6 dozen fish-lines, at \$1 per dozen, \$6; 126½ pounds tobacco, at \$1 per pound, \$136 50; 16 dozen fish-hooks, at 20 cents per dozen, \$3 20; 40 bushels oats, at \$1 25 per bushel, \$50.....	284 25
Christopher Madden.....	do.....	June 30, 1867	To services as teamster, laborer, and messenger, at office superintendent of Indian affairs, Utah Territory, for 2d quarter 1867, at \$60 per month.....	180 00
Naylor & Brother.....	do.....	June 30, 1867	To blacksmith work, repairing government wagon, and shoeing government mules, during 1st and 2d quarters 1867, as follows: Shoeing 2 mules, 8 shoes, \$10; putting new singletree on wagon, setting 1 tire, wedging boxes, and putting in 5 new bolts, \$9 75; repairing seven beaver traps for Indians, and putting new springs to same, \$11; shoeing 2 mules, 8 shoes, \$10; repairing brake to wagon, \$4; repairing 3 beaver traps, \$4; shoeing 2 mules, 8 shoes, \$10.....	58 75
Pardon Dodds.....	do.....	June 30, 1867	To 1 can, 5 gallons, kerosene oil, at \$4 per gallon, \$20; 2 tons coal, at \$22 50 per ton, \$45; 20 sacks flour, containing 100 pounds each, 2,000 pounds, at \$4 75 per sack, \$95; 3 bags bullets, 25 pounds each, at \$10 each, \$30; ¼ ton hay, at \$24 per ton, \$18.....	208 00
L. B. Huntington.....	do.....	June 30, 1867	To services as Indian interpreter for superintendent Indian affairs, Utah Territory, for 2d quarter 1867, at \$500 per year.....	125 00
James Tows.....	do.....	June 30, 1867	To repairing guns for Indians, per order superintendent F. H. Head, during 2d quarter 1867, as follows: To repairing 4 guns for Weber Utes, at \$4, \$16; repairing 3 guns for Shoshonees, at \$4, \$12; repairing 5 guns for Goships, at \$3, \$15; repairing 1 gun for Utah, \$5; repairing 5 guns for Utes, at \$4, \$20; re-stocking 2 guns for Utes, at \$8, \$16; repairing 5 guns for Goships, at \$4 each, \$20; repairing 4 guns for Weber	151 25

Nathaniel Stien, P. M.	F. H. Head.	June 30, 1867	Utes, at \$4 each, \$16; repairing 4 guns for Shoshones, and furnishing 2 bullet moulds, \$13 25; 1 rifle, \$18.	14 56
S. Grossback.	D. W. Rhodes	June 9, 1867	To postage on official correspondence and papers of F. H. Head, superintendent Indian affairs, Utah Territory, for 2d quarter 1867.	4 50
A. Johnson, P. M.	do	Mar. 31, 1867	To freighting 600 pounds Indian goods from Great Salt Lake City to Springville, U. T., at 75 cents per 100 pounds.	10 30
D. W. Rhodes	do	Oct. 31, 1866	To postage on official correspondence and accounts of D. W. Rhodes, U. S. Indian agent, for the 4th quarter 1866, and the 1st quarter 1867.	475 35
Jackson Flood	do	Oct. 17, 1866	To express travelling from Delaware, Ohio, to Uinta Indian reservation, Utah Territory, as per sub-voucher Nos. 1 to 9, hereto annexed: No. 1, September 4, railroad fare from Columbus, Ohio, to Leavenworth, \$36 50; No. 2, September 8, 4 days' board at Leavenworth, \$12; No. 3, September 9, stage fare from Leavenworth to Great Salt Lake City, \$250; No. 4, September 16, board at Denver, Colorado, 4 days, \$12; No. 5, September 28, board at Salt Lake City, Utah, \$12 50; No. 6, October 3, board at Salt Lake City, \$16; No. 7, transportation of baggage, \$48; No. 8, stage fare from Salt Lake City to Springville, Utah Territory, \$7; No. 9, September 7, fare from Springville to Uinta reservation, \$25; fare from Delaware to Columbus, Ohio, 85 cents; 6 meals en route to Leavenworth, \$6; 33 meals en route to Salt Lake City, \$49 50.	26 66
Thomas Birt	do	Oct. 20, 1866	To services as laborer at Uinta Indian reservation, Utah Territory, from the 1st day of October, 1866, to the 16th day of October, 1866, both days inclusive, being 16-30 of 1 month, at \$50 per month.	124 00
L. J. Whitney	do	Oct. 20, 1866	To 75 bushels potatoes, at \$1 per bushel, \$75; 12 bushels onions, at \$3 per bushel, \$36; 12 chickens, 75 cents apiece, \$9; 8 pigeons, 50 cents apiece, \$4.	150 00
Joseph Kelly	do	Oct. 25, 1866	To 2 bulls (oxen)	420 00
David Wheeler	do	Nov. 28, 1866	To 1 red cow, \$60; 1 spotted cow, \$60; 1 steer 3 years old, beef, \$50; 2 yoke work oxen, at \$125 per yoke, \$250.	137 50
Henry Selkirk	do	Nov. 30, 1866	To freighting 2,500 pounds flour from Springville, Utah Territory, to the agency at Uinta Valley reservation, at 5¢ cents per pound.	41 50
L. S. Wood	do	Dec. 1, 1866	To 25 days' labor on farm at agency at the rate of \$50 per month, from the 3d of November, 1866, to the 28th day of November, 1866, both days inclusive.	100 00
L. J. Whitney	do	Dec. 31, 1866	To services as laborer at Uinta Indian reservation, Utah Territory, from the 1st day of October, 1866, to the 30th day of November, 1866, both days inclusive, being 2 months, at \$50 per month.	21 70
N. P. Lade	do	Dec. 31, 1866	To 100 envelopes, \$3; 10 quires foolscap paper, \$6 20; 10 quires letter paper, \$7 50; 1 bottle ink, \$3; 1 mucilage, \$2.	25 00
E. B. Eddy	Luther Mann	Dec. 31, 1866	To transportation furnished Major D. W. Rhodes, Indian agent, from Springville City to reservation.	24 65
W. A. Carter	do	Oct. 1, 1865	To 14½ days' service driving stock from Springville to Duschouse, at \$50 per month	70 00
E. B. Eddy	do	June 30, 1867	To 7 cords wood, at \$10 per cord	16 25
E. B. Eddy	do	June 1, 1867	For 15 pounds candles, at 75 cents, \$11; 10 quires paper, at 50 cents, \$5	523 50
E. B. Eddy	do	July 1, 1866	To 5,236 pounds beef, at 10 cents	11 25
Buckley, Sheldon & Co.	Commis'r Indian Affairs	Aug. 9, 1866	To 15 pounds candles, at 75 cents	8,999 96
			2 bales 3-point scarlet blankets, No. 35, No. 52, 50 each, \$13 per blanket, \$1,300; 4 wrappers, \$2 50 each, \$10; 2 bales 2½-point scarlet blankets, No. 53-50, No. 49-50-100, \$10 each, \$1,000; 4 wrappers, \$2 50 each, \$10; 2 bales 3-point gentenella blankets, No. 54-50, No. 73-50-100, \$11 each, \$1,100; 4 wrappers, \$2 50 each, \$10; 1 bale 2½-point gentenella blankets, 50, \$10 each, \$500; 1 bale 2½-point gentenella blankets, 50, \$9 each, \$450; 4 wrappers, \$2 50 each, \$10; 3 cases hickory original, No. 6, No. 897; 1,142½ original, No. 30, No. 898; 1,152½ original, Nos. 348, 899, 1,152, 3,447½, at 25 cents, \$861 81; strapping 3 cases, \$1 13; 1 case calico, 2,274, at 20 cents, \$454 80; strapping, 38 cents; case, \$9; 12 Kentucky jeans, 530½, at 65 cents, \$344 66; 4 calico, 178, at 20 cents, \$35 65; box and straps, \$2 25; case, No. 901; 12 Kentucky jeans, 499½, at 65 cents, \$324 51; 3 Kentucky jeans, 119½, at 65 cents, \$77 51; box and straps, \$2 25; 3 bales denims, Nos. 1,573, 1,114, 1,574, 1,070, 1,575, 1,072, 3,256, at 40 cents, \$1,302 40; case 902; 16 hickory, 760½, at 25 cents, \$190 13; 21 calico, 951½, at 20 cents, \$190 30; box and strap, \$2 25; 1 bale denims, 1,118, at 40 cents, \$447 20; 1 bale brown drills, 796, at 30 cents, \$238 80; case No. 900; 10 pounds linen thread, at \$2 per pound, \$20; 10 pounds cotton thread, at \$1 50 per pound, \$15 50 needles, at \$1 50 per M \$7 50 2 dozen pairs shears, at \$6 per dozen, \$12; 5 dozen	

Lewis Davis.....	G. C. Snow	Dec. 31, 1866	For rent of office and commissary building during the 4th quarter, commencing October 1 and ending December 31, A. D. 1866, at \$8 per month, \$24; also, for 5 cords of wood delivered to Special Agent Mitchell, for use of office during the 4th quarter, ending December 31, A. D. 1866, at \$2 50 per cord, \$12 50.	36 50
Lewis Davis.....	do	April 1, 1867	To rent of office and commissary building at Neosho agency during the 1st quarter, commencing the 1st day of January and ending the 31st day of March, A. D. 1867, making 3 months, at \$8 per month.	24 00
Lewis Davis.....	do	June 30, 1867	For rent of office and commissary building for the use of the Neosho Indian agency for the 2d quarter, commencing April 1 and ending June 30, A. D. 1867, at the rate of \$96 per annum.	24 00
José Pablo Gallyos	W. F. M. Arny	June 30, 1867	To 1 month's rent of house at Abiquin for Indian agency from June 1 to June 30, 1867	16 66
Deville Wright	Geo. B. Wright	Sept. 5, 1866	For services rendered in repairing Indian agency, doing 6, 1 day's labor.	6 00
Narcisse Vellence	do	Sept. 5, 1866	For services in repairing Indian agency, doing 14, 2 days' services	14 00
J. M. Jacobs	do	Sept. 6, 1866	For services rendered in painting partition in office of Indian agency	5 00
R. Tibbits	do	Sept. 8, 1866	For building partition in office, \$45; for furnishing a new shutter and adding lumber to old one, and trimming 2 doors, \$15.	60 00
Wm. Hamilton	do	July 8, 1867	To daubing office and putting dirt on roof, as per agreement	25 00
James M. Gorman	do	July 10, 1867	To furnishing partition in the new office, formerly occupied by C. C. Huntley as a stage office, and also for 3 office chairs.	25 00
Ben. J. Tibbits	do	July 31, 1867	To furnishing 2 steps in front of new office, repairing doors, cutting door, and inserting 2 window lights, as per agreement.	15 00
David J. Plume	D. W. Ballard	Oct. 29, 1866	For rent of Indian office from July 1 to September 30, 1866, inclusive, at \$37 50 per month	112 50
Do	do	June 13, 1867	For rent of building for office of superintendent of Indian affairs from April 1 to June 30, 1867, inclusive, at \$37 50 per month.	112 50
Do	do	Dec. 20, 1866	For rent of Indian office 4th quarter, from September 1 to December 31, 1866, 3 months, at \$37 50 per month.	112 50
Elizabeth Maddox	David C. Oaks	Dec. 31, 1866	For rent of the office of the Middle Park agency from July 1 to December 31, 1866, at the rate of \$250 per annum.	125 00
C. B. Rich	C. B. Rich	Nov. 30, 1866	To occupation of 2 rooms in my house at Akron, New York, for Indian office purposes, from July 1 to November 30, 1866, being for 1½ quarter, at \$50 per annum.	20 83
B. L. Colgrove	H. S. Cunningham	June 29, 1867	For 2 quarters' rent of United States Indian agency office, ending June 30, 1867, at \$80 per annum	40 00
H. M. Cady	M. L. Martin	Jan. 31, 1867	To office rent for L. M. Martin, United States Indian agent, from July 1 to December 31, 1866, both dates inclusive, at \$180 per annum.	90 00
M. L. Martin	do	June 30, 1867	Office rents for Indian agents from January 1 to June 30, 1867, both dates inclusive	85 00
O. Andrews	do	June 17, 1867	To 6 days' work plastering farming house at Keshena, and other public buildings on Menomonies' reserve, at \$2 per day.	12 00
C. M. Upham	do	May 31, 1867	To 5 pounds yellow ochre, at 12½ cents, 62 cents; 35 pounds lead paint, white, \$6 65; 1 paper lamp-black, 5 cents; 2 gallons linseed oil, boiled, \$4 50; 2 pints turpentine, 58 cents; 2 barrels lime, at \$3 25, \$6 50; 1 elbow, 50 cents.	19 40
S. S. Vaughn	L. E. Webb	Sept. 30, 1866	For rent of office and warehouse adjoining for the use of the agency of Chippewas of Lake Superior for the 3d quarter of 1866, commencing July 1 and ending September 30, rent \$250 per year.	62 50
Do	do	Mar. 31, 1867	For rent of office and warehouse attached for agency of Chippewas of Lake Superior for 1st quarter of 1867, at \$250 per year.	62 50
C. Richmond	Richard M. Smith	Dec. 31, 1866	For use of office in Detroit occupied by Indian Agent Smith during the 4th quarter of 1866, commencing October 1 and ending this day, at an annual rent of \$250, \$62 50; for supply of gas used in 2 burners in the same by the same for the months of October, November, and December, 1866, \$2 33; for supply of water used in the same by the same for the same quarter, \$1 50; for ¼ cord wood, fitted for the stove in the same, delivered to the same, \$5 78.	72 11
S. S. Vaughn	L. E. Webb	Dec. 31, 1866	For rent of office and warehouse adjoining for the agency of Chippewas of Lake Superior for the 4th quarter of 1866, at \$250 per year.	62 50
Charles Richmond	Richard M. Smith	Sept. 30, 1866	For use of office at Detroit, Michigan, occupied by Indian Agent Smith during the 3d quarter of 1866, commencing July 1 and ending this day, at an annual rent of \$250, \$62 50; for supply of gas used in 2 burners in the same during the months of July, August, and September, \$2 55; for supply of water used in the same during the same quarter, \$1 45.	66 50

DISBURSEMENTS FOR INDIAN SERVICE.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
E. T. Swift.....	Richard M. Smith	June 30, 1867	For use of office in Detroit, Michigan, occupied by Indian Agent Smith for the 2d quarter of 1867, commencing April 1 and ending this day, at an annual rent of \$250, \$62 50; for 1 cord hickory wood, fitted for use, and delivered in office in April, \$6; for the use of gas in the same for the months of April, May, and June, \$2 53; for water tax on water used in the same during the same time, \$1 25.	\$72 28
Charles Richmond	do	June 14, 1867	For use of office at Detroit, Michigan, to Indian Agent Smith for the 1st quarter of 1867, commencing January 1 and ending this day, at an annual rent of \$250, \$62 50; for gas used in the same for the months of January, February, and March, \$4 45; for 6 pounds candles, for use in the same, at 35 cents, \$2 10; for 1 cord hickory wood, fitted for use in the same and delivered in office, \$16 25.	85 30
D. W. Dodson.....	E. B. Taylor	Nov. 15, 1866	For 19 days' labor as carpenter at Santee Sioux agency, Nebrarah, Nebraska Territory, at \$4 per day.	76 00
Millard, Caldwell & Co..	do	Nov. 30, 1866	For rent of office for the superintendent of Indian affairs at Omaha, Nebraska Territory, from October 1 to November 30, 1866, inclusive, being 2 months, at \$12 per month.	80 00
E. B. Taylor	do	Dec. 6, 1866	For rent of office for the superintendent of Indian affairs at Omaha, Nebraska Territory, from October 1 to November 30, 1866, inclusive, being 2 months, at \$12 per month. (Used to keep government team and wagons in, for which the superintendent of Indian affairs is responsible.)	24 00
St. A. D. Balcombe.....	H. B. Denman.....	May 24, 1867	For rent of office from December 1 to 31, 1866, inclusive, being 1 month, at \$40 per month. (Office for the use of superintendent of Indian affairs, northern superintendency, at Omaha, Nebraska.)	40 00
E. B. Taylor	E. B. Taylor	May 31, 1867	For rent of stable to keep government team in, for which the superintendent of Indian affairs, northern superintendency, is responsible, from December 1, 1866, to May 31, 1867, inclusive, being 6 months, at \$12 per month.	72 00
C. F. Catlin	H. B. Denman.....	June 30, 1867	For rent of office for the superintendent of Indian affairs, northern superintendency, at Omaha, Nebraska, from January 1 to June 30, 1867, inclusive, being 1st and 2d quarters of 1867, at \$35 per month.	210 00
D. A. Constable	C. H. Norris.....	Oct. 25, 1866	8 M pine shingles, at \$9, \$72; 1 keg shingling nails, \$10 25.	82 25
St. Joseph and Omaha Packet Line.	do	Oct. 30, 1866	Freight on 8 M shingles and 1 keg nails from St. Joseph to White Cloud.....	9 00
J. C. Pierce.....	do	Nov. 1, 1866	For hauling 8 M pine shingles and 1 keg nails from White Cloud, Kansas, to Great Nemaha agency, 1 load, at \$2 50 per load.	2 50
Utt & Springer.....	do	Nov. 12, 1866	For 3½ M cottonwood shingles for agency building, at \$3 75 per M	13 12
U. P. R. R. C. B.....	F. G. Adams	May 1, 1867	To freight on 658 feet lumber and 3 M shingles from Atchison to Muscotah	6 00
F. M. Green.....	do	June 12, 1867	To nails for use of Kickapoo agency: 20 pounds 4-penny nails, at 10 cents, \$2; 15 pounds 8-penny nails, at 10 cents, \$1 50; 5 pounds 20-penny nails, at 10 cents, 50 cents.	4 00
E. H. Osborn.....	do	June 12, 1867	To roofing porch and extending same over well at Kickapoo agency, 4 days, at \$2 50, \$10; making curb to well, \$1 50.	11 50
Bailey & Noyes	C. H. Norris.....	Dec. 18, 1866	To 14 pounds well rope, at 30 cents, \$4 20. (This purchase was made on account of the well rope at the agency having entirely worn out.)	4 20
Nan-tar-a-too	do	April 18, 1867	For 150 fence posts, purchased to repair fences at agency, at 10 cents apiece. (Nan-tar-a-too is a member of the same tribe of Indians.)	15 00
Bailey & Noyes.....	do	April 7, 1867	To 1 keg 8-penny nails, \$8 40; 1 keg 4-penny nails, \$9 40. (This purchase of nails was made to put new roof on the barn and repair fences at agency.)	17 80
J. F. & M. S. Manet	do	May 1, 1867	For 2,066 feet lumber, at \$1 75, \$36 15; for delivering same at agency, \$8. (This purchase was made to repair the fences at this agency. The distance the lumber was hauled was 6 miles.)	44 15
Bailey & Noyes.....	do	June 15, 1867	To 11½ pounds rope, at 30 cents, \$3 54; 1 well bucket, \$1 75. (This purchase was made for the well at this agency.)	4 79
William Speens.....	do	June 10, 1867	For repairing well at agency, 5 days' work, at \$5 per day. (The well above referred to is over 60 feet deep, with a very bad wall. It was filled up about 20 feet by the wall and dirt sliding in from the	25 00

Bailey & Noyes.....	do	June 28, 1867	top. It was very difficult to find any one to go down in it for any price.) To 15 M cottonwood shingles, at \$3 12½ per M, \$46 87. (This purchase of shingles was made for the purpose of putting a new roof on the barn at this agency.)	46 87
S. T. Preston.....	R. W. Furnas	Oct. 12, 1866	For 4½ days' labor plastering, viz: Repairs on agency building, Omaha agency, at \$3, \$13 50; for 6 bushels lime for same, at 75 cents, \$4 50; for 1 pound plastering hair, \$1; whitening and glue for same, \$1 45. (By reason of one of the beating rains peculiar to this country a very considerable portion of the plastering fell off the agency building. To render it comfortable and respectable it became necessary to make repairs requiring the above expenditure.)	20 45
Hurford & Brother	Charles Mathewson.....	May 27, 1867	For 1 blacksmith's bellows, 34-inch, \$25 50; for 1 riveting hammer, \$1 25; for 1 Engimen's hammer, \$1 75.	29 75
Hurford & Brother.....	John P. Becker.....	Nov. 5, 1866	For 5 gallons lard oil, at \$2 40, \$12; for 1 can, \$1 75; for 55 pounds packing, at 65 cents, \$35 75; for 1 dozen mill files, \$14 50; for 1 keg nails, \$10 50; for 50 flour sacks, at 37½ cents, \$18 75; for freight to agency, \$2 50.	95 75
Charles A. Speice.....	do	Nov. 22, 1866	For taking off 45 squares old roof and putting on new roof on Pawnee manual labor school-house, at the Pawnee agency, 45 squares roofing, at \$3 87 per square, \$175 05.	175 05
F. R. Page	F. R. Page	May 10, 1867	Setting glass, agency buildings, \$2 50; repairing windows, \$1 50; repairing cellar, \$3; stable and door, \$3 25; 10 pounds nails, \$1; repairing fence, 2½ days, \$3.	\$14 25
Jacob Smith.....	L. R. Palmer.....	Sept. 20, 1866	Six joints stove pipe, at 50 cents, \$3; 1 elbow, 50 cents. (The above for Pottawatomie agency office) ..	3 50
John G. Pratt	John G. Pratt	Oct. 1, 1866	For office rent, commencing on the 1st day of April, 1866, and ending on the 30th day of June, 1866, inclusive, being 3 months, at the rate of \$200 per annum.	50 00
John G. Pratt	do	Jan. 25, 1867	For rent of office, commencing on the 1st of July, 1866, and ending on the 30th of September, 1866, inclusive, being 3 months, at the rate of \$200 per annum, as per allowance.	50 00
John G. Pratt	do	June 30, 1867	For rent of office 3 months, commencing on the 1st day of October, 1866, and ending on the 31st day of December, 1866, inclusive, at the rate of \$200 per annum.	50 00
John G. Pratt	do	June 30, 1867	For rent of office 3 months, commencing on the 1st day of January, 1867, and ending on the 31st day of March, 1867, inclusive, at the rate of \$200 per annum.	50 00
John G. Pratt	do	June 30, 1867	For rent of office 3 months, commencing on the 1st day of April, 1867, and ending on the 30th day of June, 1867, inclusive, at the rate of \$200 per annum.	50 00
James B. Abbott.....	James B. Abbott	Sept. 30, 1866	To rent of office for agent for the second quarter, 1866.....	30 00
James B. Abbott.....	do	Nov. 25, 1866	To rent of office from July 1, 1866, to November 25, 1866, at the rate of \$120 per annum.....	48 78
James B. Abbott.....	H. S. Taylor	June 30, 1867	To rent of office for United States Indian Agent Taylor, from the 26th day of November to the 31st day of December, 1866, inclusive, at \$30 per quarter, \$11 42; and for first and second quarters, 1867, \$60.	71 42
G. A. Colton	G. A. Colton	Dec. 31, 1866	For rent of office at the Osage River agency, from June 30, 1866, to December 31, 1866, 6 months, at the rate of \$6 per month.	36 00
G. A. Colton	do	Mar. 31, 1867	For office rent of the Osage River agency, from December 31, 1866, to March 31, 1867, 3 months, at the rate of \$6 per month.	18 00
Thomas Moe	John P. Becker	Nov. 14, 1866	For furnishing material and plastering 320 yards at the Pawnee Indian agency, at the rate of 85 cents per yard.	272 00
W. J. Morrison.....	F. G. Adams.....	April 30, 1867	To 85 feet studding, at \$22, \$1 87; to 60 feet studding, at \$22, \$1 32; to 450 feet wide boards, \$9 90; to 63 feet siding, \$1 38; 3,000 shingles, at \$2 50, \$7 50; hauling 3 dray loads, \$1 20.	23 17
J. Osborn	do	Nov. 10, 1866	To repairs on Kickapoo agency building: to patching roof, \$1 25; to fitting and hanging 3 doors, furnishing lumber, \$2 75; to straps to doors, 95 cents; to mending floor, 20 cents; to work of little house, \$2 25; to making new stairs to cellar, \$2 50; to pine lumber, 75 cent.; to cottonwood lumber, \$1 75; to screws, 30 cents; nails, 20 cents; to cutting out and fitting doorway to same, \$1 50; to platform for same, 30 cents.	13 92
Charles A. Speice.....	John P. Becker.....	Dec. 12, 1866	For 17 days' labor on agency buildings at the Pawnee Indian agency, at the rate of \$5 per day, \$85; for material furnished for repairing buildings, \$48.	133 00
H. E. Adams	F. G. Adams	Oct. 30, 1866	For papering rooms in Kickapoo agency house, 30 rolls, at 30 cents per roll	9 00
J. W. Gorlin & Co.....	do	Nov. 17, 1866	For 1 dozen 10 by 12 glass for Kickapoo agency	1 50
Theo. G. Hanes.....	do	Sept. 14, 1866	For 8 by 10 glass, \$1 50; for putty, 30 cents; for 1 lock and fixtures, 90 cents.....	2 70
Charles A. Speice.....	John P. Becker.....	Dec. 22, 1866	For 19 days' labor on bridge and mill at the Pawnee Indian agency, at the rate of \$5 per day.....	95 00
Edman L. Smith.....	John L. Smith.....	June 26, 1867	Taking the carpenters home, distance 35 miles expenses one night, horse feed, &c	2 50

DISBURSEMENTS FOR INDIAN SERVICE.

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Peter Shellhorn.....	John L. Smith.....	June 4, 1867	For 30 bushels lime, at 35 cents per bushel.....	\$10 50
Hawley, White & Co.....	do.....	May 27, 1867	15 pounds nails, \$1 30; 2 door locks, at \$1 25, \$2 50; 124 pounds iron sheet, at 45 cents, \$1 35.....	7 25
John H. Holden.....	do.....	June 17, 1867	For working on agency building from June 17 to 22d, both including building two brick flues and lathing, 5 days, at \$4 per day, \$20; to A. Ladue, 24 days attending mason, at \$1 50 per day, \$4 12; Baptiste Dexion, hauling sand and lumber, \$2 25.....	26 37
William P. Murphy.....	Thomas Murphy.....	Dec. 31, 1866	For rent of office of superintendent of Indian affairs, for the fourth quarter 1866, at \$250 per annum.....	62 50
William P. Murphy.....	do.....	Sept. 30, 1866	For rent of house on Commercial street, Atchison, Kansas, used for office of superintendent of Indian affairs, for the third quarter 1866, at \$250 per annum.....	62 50
William P. Murphy.....	do.....	Mar. 31, 1867	For rent of office for use of superintendent of Indian affairs, Central superintendency, for first quarter 1867, at \$250 per annum.....	62 50
William P. Murphy.....	do.....	June 30, 1867	For rent of office for superintendent of Indian affairs, for second quarter 1867, at \$250 per annum.....	62 50
William Howard.....	F. G. Adams.....	July 10, 1866	For furnishing and putting up lightning rod for Kickapoo agency house, 30 feet, at 40 cents, \$12; 37 feet, at 35 cents, \$8 51; 1 extra point, \$4 50.....	25 00
J. S. Hoke.....	do.....	Aug. 23, 1866	For 1 door for Kickapoo agency, \$4; 1 lock and hinges for same, \$1 25.....	5 25
George Starch.....	do.....	June 9, 1866	For articles for Kickapoo agency building: 22 pounds nails, at 124 cents, \$2 75; 9 pounds rope, \$1 20; 2 well buckets, \$2 50; 100 feet walnut lumber, \$5; 3 pounds putty, 45 cents; 3 pounds shingle nails, 38 cents; 1 patent lock, (padlock,) \$1. October 18—1 padlock, 38 cents; 1 hasp and staple, 25 cents; 40 feet pine lumber, \$4. November 9—1 pair strap hinges and screws, 50 cents.....	18 33
Henry Saxton.....	do.....	Oct. 25, 1866	For plastering room in Kickapoo agency building, 14 yards, at 50 cents per yard.....	7 00
James B. Abbott.....	Com'r of Indian Affairs.....	May 2, 1867	Amount found due on the settlement of his accounts as United States Indian agent, on account of rent of office.....	48 26
Vital Jarrott.....	do.....	Nov. 30, 1866	Amount found due on the settlement of his accounts as United States Indian agent, for rent of office, &c.....	100 00
A. C. Morrill.....	do.....	Oct. 31, 1866	Amount found due on the settlement of his accounts as United States Indian agent, for rent of office, &c.....	200 00
M. M. Davis.....	do.....	Oct. 24, 1866	Amount due on the settlement of his accounts as United States Indian agent, for rent of office, &c.....	80 15
Mrs. Eliza F. Drew.....	do.....	Aug. 10, 1866	For rent of office for Indian agent, and warehouse for Indian goods, at Bayfield, Wisconsin, from May 19, 1860, to June 6, 1861, at \$250 per annum.....	262 24
Reuben Wright.....	do.....	Aug. 10, 1866	To rent of storehouse at Boggy Depot, from December 20, 1865, to February 28, 1866, at \$20 per month.....	46 66
Abraham Bennett.....	do.....	July 26, 1866	Amount due him on the settlement of his accounts as United States Indian agent, for rent of office, &c.....	15 00
<i>Case of certain stray bands of Winnebago and Pottowatomie Indians in Wisconsin.</i>				*5,336 76
A. J. Smith.....	O. H. Lamoreux.....	July 23, 1866	To hotel bill, meals, and horse feed for agent and interpreter.....	\$1 25
A. E. Smith.....	do.....	July 24, 1866	To hotel bill, meals, and horse feed for agent and interpreter.....	2 75
R. E. Maney.....	do.....	July 26, 1866	To 3 days' services going with Indian agent to Wausau, as guide, to look up Indians, \$9; to use of lumber wagon 3 days by agent, at 50 cents per day, \$1 50.....	10 50
P. C. Bailey.....	do.....	July 27, 1866	To bill at hotel for Indian agent and interpreter, board and lodging and food for team, and provisions to carry into the woods.....	12 00
B. F. Hall.....	do.....	Aug. 10, 1866	To 70 bushels oats, at 50 cents, \$35; to 1 ton hay, \$8.....	43 00
A. O. Brown.....	do.....	Sept. 20, 1866	To goods delivered for Indians, viz: 25 barrels flour, at \$9, \$225; 5 barrels pork, at \$35, \$175; 733 yards prints, at 23 cents, \$168 59; 200 yards satin, at \$1 25, \$250; 130 yards denim, at 32 cents, \$41 60; 100 pounds smoking tobacco, at 35 cents, \$35; 60 pounds plug tobacco, at 80 cents, \$48; 200 pounds bar lead, at 16 cents, \$32; 10 sacks shot, at \$4, \$40; 4 kegs rifle powder, at \$11, \$44 40 wooden shirts.....	1,237 94

David Derby	do	Sept. 20, 1866	at \$2. \$80; 10,000 gun caps, at \$1. \$10; 1 box pipes, \$3; 171 yards brown sheeting, at 25 cents, \$42 75; 60 yards brown drillings, at 30 cents, \$18; 50 pairs socks at 50 cents. \$25.	15 00
O. H. P. Bigelow	do	Sept. 21, 1866	To making and painting new box to wagon, repairing running gear and seats, for the Indian agent	7 00
John H. Bedell	do	Sept. 20, 1866	To repairing springs to wagon for Indian agent	15 50
			To blacksmith's work: repairing buggy, 50 cents; setting 8 horse-shoes, \$2; setting 2 shoes, 50 cents; setting 4 shoes, \$1; sharpening and tempering 10 hatchets for Indians, \$5; sharpening and tempering 6 hatchets, \$3; mending and sharpening 7 spades, \$3 50.	
R. B. Dunten	do	Sept. 24, 1866	To stocking guns for Pottawatomie Indians, \$7 50; stocking guns for Winnebago Indians, \$2 50; stocking guns for Winnebago Indians, \$2 50; stocking guns for Pottawatomie Indians, \$2 50; putting in 2 tubes for Indians, 50 cents; repairing hammer for rifle for Indian, 50 cents; repairing rifle for Indian, \$1 25; stocking gun for Indian, \$2 50; putting hammer on gun, \$1; 3 tubes on guns for Indians, 75 cents; repairing 2 guns for Indians, \$1 50; stocking guns for Indians, \$7 50.	31 25
J. R. Holladay	do	Sept. 30, 1866	To use of building by United States Indian agent, from July 1 to September 30, 1866, for office and storehouse, at \$100 per year.	25 00
H. Rice	do	Sept. 30, 1866	To use of 40 acres of meadow land during summer of 1866, to pasture Indian ponies on	50 00
B. F. Hall	do	Oct. 5, 1866	To 1 ton hay, delivered to Indian agent, \$12; 100 bushels oats, at 60 cents, \$60	72 00
William S. Halladay	do	Nov. 5, 1866	To 10 barrels flour, delivered to Indian agent, at \$10, \$100; to 3 barrels pork, at \$35, \$105	205 00
A. O. Brown	do	Nov. 5, 1866	To goods delivered to Indian agent, viz: 500 yards calico, at 25 cents, \$125; 80 yards denims, at 40 cents, \$32; 60 yards satin, at \$1 50, \$90; 2 kegs powder, at \$11, \$22; 80 pounds lead, at 12 cents, \$9 60; 2 sacks shot, at \$4, \$8; 8,000 gun caps, \$8.	286 00
John Vaughn	do	Dec. 14, 1866	To bill of superintendent Indian affairs for board and horse keeping for self and team and interpreter 4 days, attending to Indians at Big Plo.	16 00
John W. Bedell	do	Dec. 31, 1866	To setting 8 new shoes, \$3; setting 6 shoes, \$2 25; setting 2 shoes, 75 cents; putting new tongue to wagon, \$3; setting 8 new shoes for horse of superintendent Indian affairs, \$5; repairing neck yoke, \$1.	15 00
O. H. Lamoreux	do	Dec. 31, 1866	To postage paid from October 1 to December 31, 1866, in business connected with duties as Indian agent, 78 cents; to envelopes as purchased and used, 85 cents; 4 quires paper, \$1 60.	3 23
R. B. Duntin	do	Dec. 31, 1866	To setting stock on guns for 2 Pottawatomie Indians, \$5; putting new stock on gun for Indians, \$2 50; putting stock on rifle for Indians, \$2 50; new tubes in rifle for Indians, \$1; repairing 2 guns for Indians, \$1 50; putting breech pin in gun for Indian, \$2; putting stock on rifle for Indian, \$2 50; repairing 2 guns for Indians, \$1 50.	18 50
David Derby	do	Dec. 31, 1866	To making new wagon tongue to wagon, and whiffletree	2 25
J. R. Halladay	do	Dec. 31, 1866	To rent of building by superintendent Indian affairs for office and warehouse from October 1 to December 31, 1866.	25 00
Wisconsin Stage Comp'y.	do	Jan. 10, 1867	To fare on stage for superintendent Indian affairs to Berlin and back	9 00
O. H. Lamoreux	do	Jan. 14, 1867	To cash paid for railroad fare for self, going from Berlin to Milwaukee, and return, while attending to business as United States Indian agent going to obtain funds on United States government drafts.	8 00
Stevens & Cross	do	Jan. 13, 1867	To hotel bill, board and lodging, at Revere hotel, Berlin, of superintendent Indian affairs	4 00
Kirby House, Milwaukee	do	Jan. 12, 1867	To hotel bill, board and lodging, for superintendent of Indian affairs	7 50
Horace Turrell	do	Feb. 4, 1867	To 200 bushels of oats sold to superintendent of Indian affairs, at 70 cents, \$140; and to 3 tons of hay, at \$12, \$36.	176 00
George A. Spurr	do	Feb. 4, 1867	To keeping 3 Indians over night, and meals, by order of O. H. Lamoreux, Indian agent.	3 00
G. P. Hibbard	do	Mar. 5, 1867	To goods delivered superintendent Indian affairs on contract, January 28, 1867, viz: 50 barrels flour, at \$10, \$500; 20 barrels of pork, at \$25, \$500; 3,000 yards prints, at 19 cents, \$570; 100 blankets, at \$12, \$1,200; 300 yards satin, at \$1 50, \$450; 5 kegs powder, at \$10, \$50; 10,000 gun caps, \$10; 20 bags shot, at \$4, \$80; 200 pounds lead, at \$12 per 100, \$24; 200 yards denims, at 40 cents, \$80; 50 butcher knives, at 50 cents, \$25.	3,489 00
A. D. Brown	do	Mar. 5, 1867	To 200 pounds of smoking tobacco, at 35 cents, \$70; 100 pairs socks, at 40 cents, \$40; 1 box pipes, \$3; 30 pairs coarse shoes, at \$1 75, \$52 50.	165 50
James Bonnell	do	Mar. 21, 1867	To merchandise for special Indian agent, viz: 100 yards blue denim, \$40; 80 yards mariner's stripe, \$32; 100 pairs Mackinaw blankets, \$1,010.	1,082 00
O. H. Lamoreux	do	Mar. 22, 1867	To board and lodging at Kirby house, Milwaukee	15 00

* In the hands of disbursing officers unaccounted for up to June 30, 1867, \$4,090 77.

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

DISBURSEMENTS FOR INDIAN SERVICE.

To whom paid.	By whom paid.	Date of payment	Objects of expenditure.	Amount paid.
James Templer.....	O. H. Lamoreux	Mar. 22, 1867	To freight on 3 boxes goods from Milwaukee to Horicon, by order of special Indian agent, \$8 40; to hauling same from Horicon to Maysville, \$6.	\$14 40
D. Naber, jr	do	Mar. 23, 1867	To goods delivered to O. H. Lamoreux for Indians: 720 yards prints, at 19 cents, \$136 98; 115 yards satin, at \$1 50, \$172 50; 2 kegs powder, at \$10, \$20; 8 sacks shot, at \$4, \$32; 80 pounds lead, at 12 cents, \$9 60; 3,000 percussion caps, \$3; 100 pounds smoking tobacco, at 30 cents, \$30; 25 butcher knives, \$12 50; 10 small axes, \$12 50; 50 pairs socks, \$25.	454 08
James Henderson.....	do	Mar. 23, 1867	To 20 barrels flour delivered to special Indian agent for Indians, at \$12 per barrel, \$240; 5 barrels pork, at \$26, \$130.	370 00
Anash Andson.....	do	Mar. 26, 1867	To L. Duncan, board, by order of special Indian agent.....	1 05
Henry Briggs.....	do	Mar. 24, 1867	To hotel bill of special Indian agent at the Bridgeman House.....	4 00
John W. Bedall	do	Mar. 31, 1867	To blacksmith work done by order special Utah Indian agent, viz: to sharpening and setting 8 shoes for animals, \$3; to setting 4 shoes, \$2 50; to setting 4 shoes, \$2 80; repairing sleigh, \$2; setting 3 shoes, \$1 13; sharpening 12 hatchets for Indians, \$6; setting 4 shoes, \$1 50.	18 63
James O. Raymond	do	Mar. 31, 1867	To rent of building by special Indian agent for office and storehouse, from January 1 to March 31, 1867, at \$100 per annum.	25 00
H. G. Ingersol	do	Mar. 31, 1867	To printing advertisements for bids for Indian goods, by order of special Indian agent.....	4 00
Total				<u>\$7,945 19</u>
<i>Colonizing, supporting, &c., the Wichitas and other affiliated bands.</i>				
Reynolds & Rankins	Com'r of Indian Affairs	Feb. 11, 1867	For advertising in the Journal during August, 1866, valuable lands for sale.....	4 00
George S. Saxton.....	do	Dec. 5, 1866	10 kegs best rifle powder, at \$9 per keg, \$90; 500 pounds best soft lead, at 12 cents per pound, \$60; package for lead, \$1 50; drayage, 75 cents.	152 25
Bogy & Fry.....	do	Dec. 5, 1866	To commissions, at 2½ per cent., on \$973 25.....	24 33
			For purchasing the following invoices—goods per your order under date of December 1—for the Wichita Indians, and shipped, per Pacific railroad, to William Byers, superintendent, care of H. Shanklin, United States agent, Lawrence, Kansas:	
Henry Folsom & Co.....	do	Dec. 5, 1866	Amount invoice, H. Folsom & Co, \$821; amount invoice, George S. Saxton, \$152 25.	821 00
			50 Indian full-stock rifles, complete, with moulds and wipers, at \$15 each, \$750; 50 Eley's English blankets, waterproof, at \$1 25 each, \$62 50; 3 packing cases, \$8; drayage, 50 cents.	
Pratt & Fox.....	do	Nov. 17, 1866	3 dozen Morris, Ohio, axes, at \$17 per dozen.....	51 00
Pratt & Fox.....	do	Nov. 13, 1866	200 butcher knives, assorted, at 55 cents each, \$110; 1 gross English sewing awls, \$3; package, 25 cts.....	113 25
Bogy & Fry.....	do	Nov. 12, 1866	To commissions, at 2½ per cent., on \$18,000 63.....	450 00
			For purchasing the following invoices—goods per your order—for the Wichita Indians, and shipped, per Pacific railroad, to William Byers, superintendent at Lawrence, Kansas:	
			Amount invoice, Pratt & Fox, \$113 25; amount invoice, Pratt & Fox, \$51; amount invoice, Dausman & Galbrough, \$175; amount invoice, R. Campbell & Co., \$17,661 38.	
Dausman & Tripp	do	Nov. 16, 1866	To 12 caddies navy tobacco, 250 pounds, at 70 cents per pound.....	175 00
Robert Campbell & Co.....	do	Nov. 12, 1866	24 pieces plaid linsey, 1,381 yards, at 40 cents per yard, \$552 40; case, \$2 25, \$554 65; 24 pieces plaid linsey, 1,384 yards, at 40 cents per yard, \$553 70; 1 case, \$2 25, \$555 95; 10 pieces plaid linsey, 574½ yards, at 40 cents per yard, \$229 90; 12 pieces plaid linsey, 685½ yards, at 45 cents per yard; case, \$2 25, \$540 63; 6 pieces plaid linsey, 344½ yards at 45 cents per yard; 13 pieces plaid linsey, 740 yards, at 48 cents per yard; case, \$2 25, \$512 59; 7 pieces plaid linsey, 405½ yards, at 48 cents per yard; 11	17,661 38

pieces plaid linsey, 517½ yards, at 48 cents per yard; 7 pieces plaid linsey, 322 yards, at 48 cents per yard; case and strap, \$2 25, \$599 61; 8 pieces plaid linsey, 398½ yards, at 48 cents per yard; 10 pieces plaid linsey, 591½ yards, at 48 cents per yard; case and strap, \$2 25, \$477 45; 4 pieces plaid linsey, 219½ yards, at 48 cents per yard; 19 pieces plaid linsey, 770½ yards, at 48 cents per yard; case and strap, \$2 25, \$477 33; 17 pieces plaid linsey, 818½ yards, at 48 cents per yard; 3 pieces plaid linsey, 125½ yards, at 48 cents per yard; case and strap, \$2 25, \$455 37; 13 pieces plaid, 607½ yards, at 48 cts. per yard; 9 pieces plaid linsey, 351½ yards, at 48 cents per yard; case, \$2 25, \$462 57; 13 pieces plaid linsey, 482 yards, at 48 cents per yard; 19 pieces plaid linsey, 652½ yards, at 48 cents per yard; case and strap, \$2 25, \$546 69; 17 pieces plaid linsey, 968½ yards, at 48 cents per yard; case and strap, \$2 25, \$467 13; 6 pieces plaid linsey, 348 yards at 48 cents per yard; 18 pieces plaid linsey, 657 yards, at 48 cents per yard; 2 pieces plaid linsey, 69½ yards, at 48 cents per yard; 2 pieces plaid linsey, 125½ yards, at 48 cents per yard; case, \$2 25, \$578 49; 8 pieces plaid linsey, 511½ yards, at 48 cents per yard; 46 pieces fancy prints, 1,844½ yards, at 22 cents per yard; cases and straps, \$2 25, \$653 63; 66 pieces fancy prints, 2,632½ yards; case and strap, \$2 25, \$581 35; 13 pieces fancy prints, 531½ yards, at 22 cents per yard; 42 dozen wool socks, at \$5 85 per dozen; 4 pairs 3-point white Mackinac blankets, at \$11; case and strap, \$2 25, \$408 88; 20 pairs 3-point white Mackinac blankets, at \$11; case, \$2 25, \$222 25; 20 pairs 3-point white Mackinac blankets, at \$11; case, \$2 25, \$222 25; 20 pairs 3-point white Mackinac blankets, at \$11; case, \$2 25, \$222 25; 20 pairs 3-point white Mackinac blankets, at \$11; 6 pairs 2½-point white Mackinac blankets, at \$10; case and strap, \$2 25, \$238 25; 26 pairs 2½-point white Mackinac blankets, at \$10; case, \$2 25, \$262 25; 18 pairs 2½-point white Mackinac blankets, at \$10; 12 dozen hickory shirts, at \$12; case and strap, \$2 25, \$326 25; 30 dozen hickory shirts, at \$12; 10 pounds patent thread, at \$1 87½; 2,000 needles, at \$1 50; case and strap, \$2 25, \$384; 30 pairs 2½-point white Mackinac blankets, at \$10; case and strap, \$2 25, \$302 25; 2 pairs 2½-point white Mackinac blankets, at \$10; 18 pairs 2½-point fast blue Mackinac blankets, at \$10; 15 pairs 1½-point indigo blue Mackinac blankets, at \$8 37; case and strap, \$2 25, \$327 80; 44 pairs 1½-point gent. Mackinac blankets, at \$8 37; 7 pairs 1½-point blankets, at \$8 37; case, \$2 25, \$429 12; 34 pairs 1½-point Mackinac blankets, at \$8 37; 19 pairs 1½-point Mackinac blankets, at \$8 37; case, \$2 25, \$445 86; 19 pairs 1½-point indigo Mackinac blankets, at \$8 37; 2 pairs 1½-point white Mackinac blankets, at \$8 37; 18 pairs 2½-point indigo Mackinac blankets, at \$10; case and strap, \$2 25, \$358 02; 4 pairs 2½-point indigo Mackinac blankets, at \$10; 8 pairs 2½-point green Mackinac blankets, at \$10; 25 pairs 1½-point white Mackinac blankets, at \$8 37; case and strap, \$2 25, \$331 50; 14 pairs 1½-point indigo Mackinac blankets, at \$8 37; 45 pairs 1½-point ditto, \$8 37; cases and straps, \$2 25, \$496 08; 35 pairs 1½-point white Mackinac blankets, at \$8 37; case, \$2 25, \$295 20; 50 pairs 3-point white Mackinac blankets, at \$11; wrappers, \$6, \$556; 50 pairs 2½-point white Mackinac blankets, at \$10; wrappers, \$6, \$506; 50 pairs 2½-point white Mackinac blankets, at \$10; wrappers, \$6, \$506; 50 pairs 1½-point white Mackinac blankets, at \$8 37; wrappers, \$8, \$426 50; 50 pairs 1½-point white Mackinac blankets, at \$8 37; wrappers, \$5, \$423 50; 82 pairs 1½-point white Mackinac blankets, at \$8 37; wrappers, \$6, \$692 34; 72 pairs 1½-point white Mackinac blankets, at \$8 37; wrappers, \$8, \$610 64; 50 pairs 1½-point white Mackinac blankets, at \$8 37; wrappers, \$8, \$426 50. Freight on 28 boxes dry goods, 6 bales blankets, 9,860 pounds, \$32 53; d. charge, \$23 08, \$115 61; on 1 box hardware, 3 boxes axes, 230 pounds, 62 cents; 3 packages tobacco, 300 pounds, 99 cents; d. charges, \$3 92; stamp, 5 cents; transportation from the depot to Lawrence, \$12 50. For hauling 12,384 pounds Indian supplies for Wichitas and other affiliated bands of Indians, from Lawrence to Wichita agency, a distance of 145 miles, at \$2 50 per cwt., \$309 60; detention of teams, \$20.	Nov. 28, 1866	W. Byers.....	U. P. Railway	133 69
For 8 full-stocked Indian rifles, at \$14 each, \$112; 4 half-stocked Indian rifles, at \$15 each, \$60; 1 Heg	Dec. 4, 1866	do.....	John McFarland	329 60
For 8 full-stocked Indian rifles, at \$15 each, \$60; 1 Heg	Nov. 22 1866	do.....	Groton & Joedicks.....	231 75

* In the hands of the agent unaccounted for, \$3,054 81.

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

DISBURSEMENTS FOR INDIAN SERVICE.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
A. Storm & Co.	W. Byers	Nov. 22, 1866	2 dozen, each 8, 975, and 1, 185, 12-quart camp kettles, \$43 20; 2 dozen coffee pots, 6 quarts, sheet iron, at \$12, \$24; 1 dozen stewing kettles, 8 quarts, sheet iron, at \$11 50; 10-12 dozen frying pans, at \$7 50, \$6 25; 9-12 dozen fry pans, at \$8 50, \$6 37; 6-12 dozen fry pans, at \$9 65, \$4 83; 3 dozen each, 2 and 6-quart pans, at \$3 and \$4 65, \$22 95; 2 dozen 3-quart pans, \$3 25, \$6 50; 1 dozen, 4-quart pans, each \$3 85; 10 dozen pint cups, at 85 cents, \$8 50; 6 dozen plates, at \$1 10, \$6 60; 24 7-pound bake ovens, 14 1/2 and 3, 181; 56 pounds hoop iron, 15 1/2 and 840; 12 1/2 pounds solder, at 75 cents, \$9 38; 5 pounds rosin, at 30 cents, \$1 50; 1 saw-set, 75 cents; 2 dozen files, at \$3 dozen, \$6; 2 scoops, \$1 50; 1 dipper, 30 cents; 1 door lock, \$1 50.	\$209 69
Charles B. Johnson	do.	Dec. 31, 1866	Received of William Byers, superintendent of Indian affairs, the sum of \$5,669 50, in full payment for delivering 1,700 rations per day, from the 3d to the 31st December, 1866, inclusive, 29 days, making in the aggregate 49,300 rations, at 11 1/2 cents per ration, as per contract with the United States bearing date the 29th day of September, 1866, for subsistence for the Wichitas and affiliated bands of Indians.	5,669 50
Charles R. Johnson	do.	Mar. 30, 1867	Received of William Byers, superintendent of Indian affairs, southern superintendency, the sum of \$8,150 77, being the amount in full for 20,876 rations delivered by me, as per contract of September 29, 1866, to Henry Shanklin, United States Indian agent, for the use of the Wichitas and affiliated bands of Indians.	8,150 77
Total				34,177 21
Current and contingent expenses of the Indian department.				
Jordan & Graff	E. B. Taylor	Nov. 12, 1866	For 1 keg 4d. nails, \$9 75; 2 kegs 10d. nails at \$9, \$18; 1 keg 8d. nails, \$9 35; 1 keg 20d. nails, \$9; 2 boxes tin plate, IX, at \$26, \$52; 10 pounds solder at 50 cents, \$5; 182 pounds 1/2-inch + 1/4-inch round iron, at 10 cents, \$18 20; 1 keg white lead, \$4 50; 1 can 50 cents; 1 gallon turpentine at \$1 75—\$1 38; 2 paint brushes, 1 at 50 cents, 1 at \$1 25—\$1 75.	128 83
J. A. Horbach	do	Oct. 17, 1866	For freight and drayage on 15 cases guns, 2,558 pounds, \$17 35; storage, commission, and forwarding, \$5 65.	23 00
J. A. Horbach & Co.	do	Oct. 30, 1866	For drayage and storage 2 months on 4 bales, 1,730 pounds, of Winnebago goods, \$6 20; freight on 14 boxes and 5 bales Winnebago goods, 5,895 pounds, \$44 20; drayage on same, \$3; storage 2 months \$14 72; commission on charges advanced 2 months, \$4 40—\$19 12; forwarding the two lots, \$2.	74 52
Charles F. Porter	do	Nov. 12, 1866	To services as inspector and appraiser of horses purchased for Winnebagoes, at Winnebago agency, from October 29, 1866, to October 31, 1866, 3 days, at \$5 per day, \$15; team from Decatur to agency and return, 3 days, at \$2 50 per day, \$7 50; meals for 3 days while attending to duties of appraiser, \$3 50.	26 00
J. A. Horbach & Co.	do	Oct. 17, 1866	For drayage on 9 bales and 14 boxes Omaha goods, 7,536 pounds, \$4; 2 months' storage on same, \$22 76; freight on 3 bales Omaha goods, 927 pounds, \$6 30; drayage on same, 50 cents; storage 2 months on same, \$2 84; commission on charges advanced, \$1 20; forwarding lots \$2.	39 60
C. F. Catlin	do	Nov. 15, 1866	1 quart of Arnold's writing fluid, \$1 25; 2 bottles carmine ink, at 50 cents, \$1; 1 dozen Faber's pencils, \$1 25; 1 ream letter paper at \$6, \$3; 4 quires legal cap, at 50 cents, \$2; 2 packages of blotting paper at 25 cents.	8 75
George R. Smith	do	Dec. 6, 1866	Postage stamps and post office box rent from October 1 to December 6, 1866.	7 50
John Hamilton	do	Dec. 6, 1866	For 2 tons of hay at \$10 per ton, \$20; 16 bushels of oats at 50 cents per bushel, \$8, for government teams at Omaha.	28 00
A. D. Jones	do	Nov. 5, 1866	For 4 bushels of oats for forage for government teams at Omaha, N. T., at 60 cents per bushel, \$2 40; 11 bushels oats at 50 cents, per bushel, \$5 50.	7 90

Thomas Murray.....	Nov. 30, 1866	For 1½ cord of wood for use in office of superintendent of Indian affairs at Omaha, N. T.....	24 75
Mahlon Gore.....	Oct. 29, 1866	To publishing advertisement for proposals for furnishing subsistence for Indian service, 3 squares, 3 weeks.	9 00
J. P. Cooper.....	Nov. 30, 1866	For expenses of moving iron safe, office furniture, &c., from office of superintendent of Indian affairs to new office at Omaha, N. T.	12 00
Balcombe & Co.....	Nov. 10, 1866	For printing 280 letter heads for superintendent's office, \$3; advertising for proposals in Omaha Republican for subsistence for Winnebagoes, 3 squares daily, 10 insertions, at \$1 for first insertion and 50 cents for each subsequent insertion, \$16 50; printing 1,000 envelopes for office of superintendent, \$5; advertising for horses for Winnebagoes, 2 squares, 10 insertions daily at \$1 50 per square, \$11; advertising for proposals for supplying beef to Pawnee Manual Labor School, 1 square, 4 insertions daily at \$1 50 per square, \$3.	38 50
J. B. Cooper.....	Dec. 6, 1866	To expenses incurred as clerk to superintendent in travelling from Omaha, N. T., to Pawnee reservation, N. T., and return, to witness payment of annuity money for the year 1866; railroad ticket from Omaha to Columbus, \$9 each way, \$18; stage ticket from Columbus to Pawnee reservation and return, \$7 each way, \$14; hotel bill at Columbus, N. T., \$2 50.	34 50
E. B. Chandler.....	June 20, 1867	For railroad fare from Omaha to North Platte, Nebraska, (distance 300 miles,) \$29; stage fare from North Platte to Fort Sedgwick, (distance 100 miles,) \$27 50; meals from Omaha on way to Fort Laramie, (distance 600 miles,) \$29 25; for information obtained relative to hostile Indians to Wm. F. Lees, \$5; stage fare from Fort Sedgwick to Fort McPherson, on return, \$31 50; railroad fare from North Platte to Omaha, \$29; meals from Fort Laramie to Omaha, on return, \$21 75.	173 00
C. F. Catlin.....	May 30, 1867	For 1 ream of letter paper, \$7; 1 ream note paper, \$3 75; 500 buff envelopes, \$3; ½ ream legal cap, \$4 25; express charges on same from Omaha City to agency \$2 25.	20 25
Robert Teare.....	May 30, 1867	For postage on letters on official business connected with agency for 4th quarter of 1866, viz., 1 package quarterly returns, 3d quarter 1866, \$1 92; 81 letters at 3 cents each, \$2 43; 33 letters at 6 cents each, \$1 98; 11 letters at 12 cents each, \$1 32; 1 package quarterly returns, 4th quarter 1866 to December 11, \$2 13.	9 78
R. W. Furnas.....	May 30, 1867	To 1 horse for self on official business, 9 days at \$1 per day, \$9; 2 horses for self and interpreter, 5 days on official business, at \$1 per day, \$10.	19 00
Frederick.....	May 30, 1867	To labor in cutting 15 cords of wood, furnished Omaha steam saw and grist mill, at \$1 50 per cord.....	22 50
Thomas McCanley.....	May 30, 1867	For cutting 10 cords of wood for Omaha blacksmith shop at \$1 25 per cord, \$12 50; for six days' labor making coal pit and burning coal, at \$1 50 per day, \$9.	21 50
Nelson Brown.....	Mar. 4, 1867	For 1,780 pounds hay at \$12 per ton, purchased for feed for government teams.....	10 68
E. Rosewater.....	April 15, 1867	For telegraphic despatch sent from Omaha to superintendent of Indian affairs at Washington, on official business.	10 45
J. M. Parker.....	Mar. 24, 1867	For 2,480 pounds of hay at \$12 per ton.....	14 88
Lew's McCarter.....	April 23, 1867	For 1,200 pounds of hay at \$1 per 100 pounds.....	12 00
Fred. Frickey.....	May 4, 1867	For 1,680 pounds of hay at \$1 50 per 100 pounds, purchased for government teams.....	25 20
O. S. Palmer.....	May 9, 1867	For transportation of 8 boxes of stores, 1,152 pounds, at \$1 per 100 pounds, from Omaha, Nebraska, to Sioux City, Iowa.	11 52
N. J. Simpson.....	May 24, 1867	For making repairs to government buggy, setting tire, &c., \$22; 1 new cushion for ambulance, \$5.....	27 00
Ketcham & Burns.....	May 24, 1867	For 1 coal-oil lamp, complete, \$3 20; 2 spittoons, \$5; 7 gallons coal oil, \$7; for use of superintendent's office.	15 20
H. B. Denman.....	May 24, 1867	For commutation of travelling expenses from Washington, D. C., to Omaha, Nebraska, 1,344 miles, at 10 cents per mile.	134 40
Holtzman & Son.....	May 24, 1867	12 bushels of oats at 60 cents, drayage 40 cents, \$7 60; 28 bushels of oats at 55 cents, drayage 75 cents, \$11 75; 20 bushels of oats at 60 cents, drayage 50 cents, \$12 50; 20 bushels of oats at 60 cents, drayage 50 cents, \$12 50; 3 bushels of oats at 65 cents, drayage 25 cents, \$1 95; 1 bushel of corn, 90 cents, drayage 25 cents, \$1 15; 23 bushels of oats at 85 cents, drayage 75 cents, \$22; 20 bushels of oats at \$1, drayage 75 cents, \$20 75; salt 30 cents; 1 gallon of coal oil \$1; 20 bushels of oats at \$1, drayage 75 cents, \$20 75.	112 25
J. A. Horbach & Co.....	May 24, 1867	For 2 cords of wood at \$11 50, \$23; 2 cords of wood at \$11 50, \$23; for cutting and delivering the same at the office of superintendent, Omaha, Nebraska, \$11.	57 00

DISBURSEMENTS FOR INDIAN SERVICE.

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Thomas Murray.....	H. B. Denman.....	May 24, 1867	For 1½ cord of wood, sawed and delivered at office of superintendent, Omaha, Nebraska.....	\$26 50
Chas. J. Karbach & Bro.....	do.....	May 25, 1867	For shoeing government teams, 8 new shoes, \$5; 1 iron bolt, 15 cents; 8 new shoes, \$5; 2 new shoes, \$1 25; 8 new shoes, \$5.	16 40
S. Adsit.....	do.....	May 26, 1867	For moving iron safe from old to new office.....	6 00
H. B. Denman.....	do.....	May 27, 1867	For travelling expenses, under orders from Commissioner of Indian Affairs, from Omaha to Pawnee agency, (order dated November 15, 1866,) and return: ticket from Omaha to Columbus, \$9 25; from Columbus to Omaha, \$9 25; meals and lodging, \$6.	24 50
H. B. Denman.....	do.....	May 27, 1867	For travelling expenses from Omaha, Nebraska, to the Omaha, Winnebago and Santee Sioux agencies and return, as per instructions of the Commissioner of Indian Affairs, dated November 15, 1866: for meals, lodging and horse feed from December 19, 1866, to January 5, 1867, \$99; for plat of Santee Sioux reservation, \$6; paid S. E. Sanburn to examine condition of saw-mill belonging to Dr. Graff, near Winnebago agency, \$10.	115 00
G. H. & J. S. Collins.....	do.....	May 27, 1867	For 2 horse collars, at \$4, \$8; 1 whip, \$2; 1 halter strap, 75 cents.....	10 75
D. A. Hale & Co.....	do.....	May 27, 1867	For 20 bushels oats, at 55 cents, \$11; 5 pounds of salt, 20 cents; for use of government teams.....	11 20
John Young.....	do.....	May 31, 1867	For salary as hostler, taking care of government teams, from December 6, 1866, to May 31, 1867, 5 months and 26 days, at \$40 per month.	234 65
H. B. Denman.....	do.....	May 31, 1867	For ¼ cord of wood for use in superintendent's office at Omaha, Nebraska, \$6 50; removing furniture of superintendent from old to new office at Omaha, Nebraska, \$5.	11 50
Miller & Carpenter.....	do.....	June 24, 1867	For printing 400 letter heads, \$4; printing 500 envelopes, \$6; printing 50 vouchers, \$5; printing 50 contracts, \$10; printing 50 bonds, \$7; printing 50 oaths, \$4; for use in the office of superintendent of Indian affairs.	36 00
Wilbur & Coffman.....	do.....	June 30, 1867	For keeping 2 horses in livery stable for which the superintendent of Indian affairs at Omaha, Nebraska, is responsible, from June 1, 1867, to June 30, 1867 inclusive, 4 2-7 weeks, at \$4 each per week.	34 28
George R. Smith.....	do.....	June 30, 1867	Postage on official letters from December 6, 1866, to June 30, 1867 inclusive, for superintendent of Indian affairs, \$13 06; rent of post office box for same time, \$1.	14 06
William Preston.....	do.....	June 30, 1867	Forage for government teams, 5,020 pounds of hay, at \$12 per ton.....	30 10
J. A. Horbach & Co.....	do.....	June 30, 1867	Storage on surplus furniture not required in office of superintendent of Indian affairs at Omaha, Nebraska, from December 1, 1866, to June 30, 1867 inclusive, 7 months, at \$3 per month, \$21; drayage on same, \$1.	22 00
J. P. Cooper.....	do.....	June 30, 1867	For salary as clerk to superintendent of Indian affairs at Omaha, Nebraska, from December 6, 1866, to June 30, 1867, 6 months and 26 days, at \$1,500 per annum, \$858 33, less internal revenue tax on \$215 at 5 per cent., \$10 75 under old law, from December 6, 1866, to March 1, 1867; and 5 per cent. internal revenue tax on \$166 66 under new law, from March 1, 1867, to June 30, 1867, \$8 33.	839 25
H. M. Bigelow.....	do.....	June 30, 1867	For salary as assistant clerk for superintendent of Indian affairs at Omaha, Nebraska, from December 6, 1866, to June 30, 1867, 6 months and 26 days, at \$1,000 per annum, \$572 22; less 5 per cent. tax on \$95 54, \$4 77, from December 6, 1866, to March 1, 1867.	567 45
F. Drake.....	do.....	June 30, 1867	Messages sent and received by telegraph by superintendent at Omaha, Nebraska, from January 1 to June 30, 1867, on official business.	30 25
H. B. Denman.....	do.....	June 30, 1867	For travelling expenses of the superintendent of Indian affairs from Omaha, Nebraska, to Nebraska City and return, to purchase subsistence for Ottos and Missouri Indians: fare each way \$5; hotel bill at Nebraska City, \$4; trip made as per instructions of the Commissioner of Indian Affairs, dated June 7, 1867.	14 00
Preston Boaling.....	do.....	June 30, 1867	Services rendered sweeping office, &c., of superintendent from May 10 to June 30, 1867, 7 weeks, at \$2 50 per week.	17 50

Steamer Colorado.....	C. H. Norris.....	July 9, 1866	For steamboat fare from Omaha City to White Cloud, Kansas, while on return home after seeing Superintendent Taylor on official business to procure funds, &c., &c.	9 00
C. H. Norris.....	do	Sept. 30, 1866	For use of carriage and 2 horses one day while on trip to Sac and Fox reserve to hunt up stolen ponies for the Sac and Fox Indians.	5 00
J. C. Pierce.....	do	Sept. 30, 1866	For use of team to bring Agent Norris from White Cloud, Kansas, to agency, on his return from Omaha on official business, to procure funds, &c., one-half day.	3 00
Herndon House.....	do	July 18, 1866	For board and lodging while in Omaha City on official business.....	20 00
C. H. Norris.....	do	Oct. —, 1866	Expenses incurred while travelling on business for Indian department as follows: Ferriage at Ray's ferry October 5, 25 cents; dinner and horse feed at Falls City, \$1 25; October 6, bill for self and team at Brownsville, \$3; dinner for self and team in country, \$1; bill for self and team one night, \$2 50; ferriage at Platte river, \$1; bill for self and team at Omaha, \$8; ferriage at Platte river, \$1; bill at Brownsville, \$1; dinner and horse feed at Nebraska City, \$2 25; bill for self and team at Brownsville, \$1 75.	25 00
Utt Brobber.....	do	Dec. 4, 1866	For 1 ream blue laid letter paper.....	2 00
J. M. Washburn.....	do	Dec. 31, 1866	For 100 3-cent postage stamps.....	3 00
J. M. Washburn.....	do	Jan. 8, 1867	For 100 3-cent postage stamps.....	3 00
C. H. Norris.....	do .....	.....	For expenses incurred in travelling on official business for Indian department, October 11, 1866, paid for use of team from October 5 to October 11, 1866, 5 days, at \$7 per day, \$35; October 25, paid hotel bill for self and team at Thompson house, Kansas, \$3; ferriage at St. Joseph, Missouri, 75 cents; hotel bill for self and team at St. Joseph, \$4; October 26, 1866, ferriage, 75 cents; dinner and horse feed at Troy, Kansas, \$1 50; October 27, for use of team 3 days, \$15; March 5, 1867, paid for dinner 75 cents; Cincinnati railroad, \$1 50; March 6, dinner and supper at same, \$1 50; for sleeping car on Ohio and Mississippi railroad, \$1 50; March 7, for breakfast at Olney, Illinois, 75 cents; dinner at St. Louis, 75 cents; supper at Franklin, Missouri, 75 cents; sleeping car on Pacific railroad, \$1 50; March 8, breakfast at Kansas City, 75 cents; railroad fare from Kansas City to Leavenworth, \$1 35; dinner at Leavenworth, \$1; fare from Leavenworth City to St. Joseph, \$3 25; March 9, hotel bill at St. Joseph, \$2; hack-hire, 3 days, at \$6 per day, \$18. From St. Joseph, Missouri, to Sac and Fox Indians: March 10, hotel bill, \$1 50; ferriage, 75 cents; March 27, hotel bill for self and team at St. Joseph, one night, \$3 50; ferriage at St. Joseph, 75 cents; March 28, hotel bill for self and team at St. Joseph, \$3 50; ferriage at St. Joseph, 75 cents; dinner and horse feed at Highland, Kansas, \$1 50.	122 60
Solomon Miller.....	do	June 15, 1867	For four insertions of advertisement in White Cloud Kansas Chief.....	7 00
J. M. Washburn.....	do	June 30, 1867	For 100 3-cent postage stamps, \$3; for 100 3-cent postage stamps, \$3.....	6 00
C. H. Norris.....	do	June 30, 1867	For expenses incurred in travelling on official business for Indian department: For use of carriage and 2 horses from April 11 to 12, 1867, 2 days at \$5 per day, \$10; for use of team May 21 and 22, 1867, at \$5, \$10; use of team June 8, 9, and 14, 1867, at \$5 per day, \$15; ferriage at Ray's ferry, 25 cents; dinner and horse feed at Rulo, Nebraska, \$1; hotel bill at Falls City for self and team, \$2; for self and team at Hart's, \$1 50; Ray's ferry, 25 cents; dinner and horse feed at Falls City, \$1; June 9, hotel bills at Falls City, \$2; ferriage, 25 cents; dinner at Falls City for self and witness, \$1 50.	44 75
C. F. Catlin.....	R. W. Furnas.....	Sept. 30, 1866	For 1 5-quire blank book, \$2 50; 1 M buff envelopes, \$4; 1 ream note paper, \$2; 1 ream letter paper, \$3 25; 1 ruler, \$1 25; 1 bottle pounce and box, \$1 50; one ruling pen, 75 cents.	15 25
Robert Teare.....	do	Sept. 30, 1866	For bill of postage for 3d quarter 1866: 1 package quarterly returns, \$1 58; 43 letters, at 6 cents, \$2 58; 108 letters, at 3 cents, \$3 24.	7 40
R. W. Furnas.....	do	Sept. 30, 1866	Expenses in obtaining funds for 3d quarter of 1866: Team to Omaha and back, 5 days, \$25; hotel bills going and returning while in Omaha, \$16 35; 1 horse 5 days to mill on official business, \$5; same 6 days to village, \$6.	52 35
R. W. Furnas.....	do	Dec. 11, 1866	For transportation from Omaha City to Omaha agency on official business: Hotel bill at Tekamah, \$4, for 3 persons and 2 horses; at Cumming City, dinner, \$2; De Soto, over night, \$4; Omaha, 2 days and 2 nights, \$21; livery bill at Omaha, 2 horses, \$4. Returning to agency: Hotel bill at De Soto \$4; Cumming City, dinner, \$2; Tekamah, \$4; paid 2 men as escort, \$2 per day, 6 days, \$24; for use of team (2 horses and carriage) 6 days, at \$5 per day, \$30.	99 00
R. W. Furnas.....	do	Dec. 11, 1866	For transportation from Omaha to agency on annuity money, 87 miles, for fiscal year commencing July 1, 1866, viz: Hotel bill at Tekamah, dinner for agent, 2 persons and 2 horses, \$2; hotel bill for	60 00

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
R. W. Furnas—Cont'd...	R. W. Furnas.....	Dec. 11, 1866	same over night at De Soto, \$4; hotel bill at Omaha for same 1 day and night, \$12; hotel bill returning at De Soto for same, dinner, \$2; at Tekamah for same over night, \$4; paid 2 men as escort, 4 days each, at \$2 per day, \$16; use of two horses and light wagon 4 days, at \$5 per day, \$20	\$16 50
C. F. Catlin.....	Lewis Lowry.....	Mar. 31, 1867	For 1 ream letter paper at \$7, \$3 50; 1-5 M official envelopes \$2; 1 M letter envelopes at \$6, \$3; 1 bottle Arnold's fluid, \$1 25; 1 dozen lead pencils, at \$1 50, 75 cents; 1 dozen pass books, at \$1, 50 cents; 1 gross steel pens, \$1 50; 1 ream legal cap paper, at \$8 per ream, \$4.	
S. O. Ramseyer.....	do.....	Mar. 31, 1867	To postage on quarterly returns and letters from December 12, 1866, to March 31, 1867.....	9 47
J. S. Seaton.....	do.....	Mar. 31, 1867	For use in office: 1 lamp, \$1 25; 3 gallons coal oil, at \$1 25, \$3 75; 10 cords wood, at \$2, \$20; 1 stove and pipe, \$20.	45 00
Lewis Lowry.....	do.....	Mar. 31, 1867	To travelling expenses to and from Omaha City on official business, viz: Hotel bill on road and in Omaha City, \$10; use of team and carriage 4 days, at \$5 per day, \$20.	30 00
R. W. Furnas.....	R. W. Furnas.....	Dec. 11, 1866	For excess of usual allowance for contingent expenses of agent for 4th quarter 1865, viz: Use of 2 horses and light wagon 8 days on official business, at \$5 per day, \$40; 2 horses for self and interpreter 5 days, at \$1, \$5. For excess of allowance, &c., for 1st quarter, 1866, viz: Use of 2 horses and light wagon 7 days, at \$5, \$35; 2 horses for self and interpreter 10 days, at \$1, \$10. For excess, &c., for 2d quarter 1866: Use of 2 horses and light wagon 9 days, at \$5, \$45. For excess, &c., for 3d quarter, 1866: Use of two horses and light wagon 5 days, at \$5, \$25; 2 horses 10 days each for agent and interpreter, at \$1 per day each, \$20. For excess, &c., for 4th quarter 1866, viz: Use of 2 horses and light wagon 8 days, at \$5 per day, \$40; 2 horses 3 days each for interpreter and agent, at \$1 per day each, \$6.	226 00
Lewis Lowry.....	W. P. Callan.....	June 30, 1867	C. F. Catlin, stationery, abstract A, voucher No. 1, \$16 50; J. S. Ramseyer, postage, voucher 2, \$9 47; J. S. Seaton, supplies, voucher 3, \$45; Lewis Lowry, travelling expenses, voucher 4, \$30.	100 97
W. P. Callan.....	do.....	June 30, 1867	To travelling expenses on official business connected with agency, from Jacksonville, Illinois, to Omaha, Nebraska, by order of Commissioner of Indian Affairs, date April 19, 1867, \$35; hotel charges at Omaha, 4 days, at \$4 50 per day, \$18; from Omaha to Omaha agency, 80 miles, \$18; to and from Omaha City on official business, June 1867, 2 horses and buggy 5 days, at \$5 per day, \$25; hotel and livery charges going to and returning and while in Omaha, \$15 50; 1 horse 7 days, to mill on official business, \$7; 1 horse 9 days, to villages on official business, \$9.	127 50
Thomas Thompson.....	Charles Mathewson.....	Aug. 20, 1866	To 150 bushels corn at 85 cents, purchased to feed government teams.....	127 50
U. S. Express Co.....	do.....	Aug. 22, 1866	To transportation on 1 box (345 pounds) from New York city to Omaha, at \$10 per cwt., \$34 50; charges advanced 10 cents.	34 60
Hurford & Brother.....	do.....	Sept. 7, 1866	To 6 No. 7 ploughs, at \$21, \$126; 4 No. 1 ploughs, at \$23, \$92; 10 yokes, \$20; 10 pairs bows, \$6; 10 yoke staples, \$12 50; 10 yoke rings, \$5; 80 pounds grindstone, \$4 60; 1 set grindstone fixtures, \$1 75; 1 screw wrench, \$1 75; 1 cook stove and fixtures, \$100; 16 pounds rope, \$2 25; 5 gallons coal oil, \$5; 1 can, \$1 75; 1 gallon neat's-foot oil, \$2 50; 1 can, \$1; 2 papers lampblack, 80 cents; whip, \$2 50; 1 dozen lashes, \$2 25; 2 gang ploughs, at \$100, \$200; 1 Doak's corn planter, \$35; 1 Doak's cultivator, \$65; 1 box 8 by 10 glass, \$7; 2 kegs 8-penny nails, \$19 50; 2 kegs 10-penny nails, \$19; 1 keg 20-penny nails, \$9 50; 1 gallon linseed oil, \$2; 1 can, 90 cents; 10 pounds putty, \$1 50; 10 pairs butts, \$2 50; 10 thumb latches, \$2 50; 3 locks, at \$1 75, \$5 25; 5 padlocks, at \$1, \$5; 1 lot assorted garden seeds, \$21 50; 1 dozen auger handles, \$1 50; 12 dozen planters' cast steel hoes, at \$13 50, \$162; 1 dozen 16-inch files, \$21; 10 pounds chalk, at 12½ cents, \$1 25; 3 pounds borax, at 50 cents, \$1 50; 2 dozen 4½-inch saw-files, at \$2 50, \$5; 1 piece tin, 30 cents; 2 dozen ox lashes, \$20; 1 nest measures, \$2 50; 1 gross screws, \$1 25; 1 curry comb and brush, \$2 75; 1 dozen assorted round files, at \$6, \$3; 6 door locks, \$6; 1 gross 1½-inch screws, \$1 25; 6 chest locks, at 50 cents, \$3; 1 dozen 3-inch butts, \$2 40; 2 quarts sperm oil, at 75 cents,	1,288 98

Jordan & Graff.....	Sept. 7, 1866	do	\$1 50; 2 oilers, at 60 cents, \$1 20; 12 office chairs, \$40; 97 pounds shoe shapes, at 15 cents, \$14 55; 214 pounds cast steel, at 30 cents, \$6 45; 4 boxes 8 by 10 glass, at \$7, \$28; 1 can, 75 cents; 26 pounds spring steel, \$4 68; 1 pound saltpetre, 40 cents; 6 pounds whitening, 60 cents; 5 kegs 10-penny nails, at \$9, \$45; 8 doors, at \$4 50, \$36; 1 cook stove and fixtures, \$55; 1 dozen chisel handles, \$1; keg 8-penny finish nails, \$12 50; 1 box 10 by 12 glass, \$7 50; 1 steel, \$1 25; 4 pounds wire, \$1; 2 pounds turnip seed, \$3; 1 dozen thumb latches, \$2; 3 pounds glue, at 35 cents, \$1 05; 3 quires sand paper, at 35 cents, \$1 05; 8 plough handles, at 75 cents, \$6.	31 25
M. Tootle & Co.....	Sept. 7, 1866	do	To 1 dozen 12½-inch half-round files, at \$12, \$6; 1 dozen 8-inch files, at \$7, \$1 75; 1 dozen 6½-inch round files, at \$5, \$1 25; 1 dozen 6-inch flat files, at \$5, \$1 25; 1 4-inch flat file, 25 cents; 2 4-inch half-round files, 50 cents; 1 dozen grub hoes, \$16; 1 blacksmith's hammer, \$2; 1 grain scoop, \$2 25.	44 75
Bunn & Martin.....	Sept. 7, 1866	do	To 30 dozen Coats' thread, at \$1 15, \$34 50; 3 M needles, at \$1 75, \$5 25; 1 G. G. bone buttons, at \$2 75, \$2 75; 1 G. G. colored agate buttons, at \$2 25, \$2 25.	66 25
			To 2 ounces sulphate quinine, at \$3 50, \$7; 2 pounds paregoric, at \$1, \$2; 1 pound sirup squills, at \$1, \$1; 2 quarts volatile liniment, at \$1 25, \$2 50; 1 dozen Thompson's eye water, \$2 25; 1 United States dispensatory, \$5; 3 quart packing bottles, at 20 cents, 60 cents; 6 ounces muriatic tincture iron, at 10 cents, 60 cents; 1 pound verdigris, at \$1, 50 cents; 1 quart sweet oil, \$1 20; 1 dozen Perry Davis's pain killer, \$2 75; 1 dozen Ayer's ague cure, \$9 50; 14 dozen Maguire's extract berne plant, \$14; 2 quarts tincture arnica, at \$1 70, \$3 40; 2 surgeons' needles, 25 cents; 1 gallon spirits of camphor, \$8 40, 1½ gross each 1½-ounce vials.	765 61
Hurford & Brother.....	Sept. 7, 1866	do	To 1 sulky rake, \$60; 1 dozen hand rakes, \$5; 4 pounds turnip seed, at \$1 50, \$6; 2 dozen scythe stones, at \$1 25, \$2 50; 6 pounds whitening, at 10 cents, 60 cents; 1 pound verdigris, 25 cents; 2 bushels buckwheat, at \$4, \$8; 1 Ball mower and reaper, \$200; 1 sack, 90 cents; 1 18-inch breaker plough, \$57; 1 whip, \$1; 3 bushels buckwheat, at \$4, \$12; 2 sacks, \$1; 2 breaking ploughs, at \$45, \$90; 1 set spokes, \$6; 1 dozen shoe thread, \$1 25; 1 dozen awls, 40 cents; 1 piece leather, \$6 30; 1 can, \$2 50; 5 gallons lard oil, at \$2 40, \$14 50; 1 track clearer, \$3; 1 mower knife, \$10; 2 pounds copper rivets, at \$1 25, \$2 50; 1 quart ink, \$1 25; freight on plows, \$8; 120 pounds iron sledge, at 15 cents, \$18; 138 pounds iron, 14 by ½, at 8 cents, \$11 04; 50 pounds iron, ½ by ½, at 9 cents, \$4 50; 25 pounds iron, 1½-inch, round, at 12 cents, \$3; 100 pounds ½ and ¾-inch rod iron, at 9 cents, \$9; 55 pounds ¾ rod iron, at 8½ cents, \$4 67; 50 pounds nail rods, at 18 cents, \$9; 2 gross screws, \$2 60; 6 pair heavy strap hinges, at \$1 75, \$10 50; 1 dozen saw files, \$200, \$2 50; 1 wood saw, \$1 25; 6 dozen awls, at 40 cents, \$2 40; 1 shoe knife, \$1 25; 1 ream letter paper, \$6 50; 1 ream note paper, \$4; 6 pieces office tape, 50 cents; 1 box envelopes, \$1 75; 1 box pens, \$1 50; 2 half-inch augers, at 50 cents, \$1 00; 1 monkey wrench, 15-inch, \$3 50; 6 papers saddlers' needles, \$1 20; 2 kegs 6-penny nails, at \$9, \$18; 3 kegs 4-penny nails, at \$9 75, \$29 25; 4 kegs 10-penny nails, at \$9, \$36; 1 keg 10-penny fencing nails, \$9; 4 kegs 8-penny fencing nails, at \$9 25, \$37; 4 kegs 8-penny fencing nails, at \$9 25, \$37; 1 curry comb and brush, \$2 25.	
Poland & Patrick.....	Sept. 7, 1866	Charles Mathewson.....	To 1 case (3 dozen) Frazure lubricator, at \$21, \$63; 1 set Rowe's platform scales, \$70; 2,270 pounds coal, at \$1 40, \$39 70; transportation on 9,144.8 pounds freight from Omaha City to Winnebago agency, at \$1 25, \$114 31.	287 01
J. W. Davis.....	Sept. 10, 1866	do	To keeping 3 government horses during month of April, 1866.	
Samuel Williamson.....	Sept. 10, 1866	do	To 30 bushels corn, at 75 cents	22 00
J. P. Eckhart.....	Sept. 16, 1866	do	To 4 cow bells and straps, at \$1, \$4; 1 bucket, 55 cents; curry comb, 25 cents; brush, 90 cents; 1 box axle grease, 60 cents; 20 pounds nails, at 12½ cents, \$2 50; 1 box wagon grease, 40 cents; 4 pails, \$1 80; 1 pound resin, 20 cents; 4 dozen screws, 60 cents; 3 pairs strap hinges, \$3 75; 2 papers 1½-inch screws, at \$1 10, \$2.	22 50 18 55
George B. Graff.....	Sept. 28, 1866	do	To 275 bushels corn, at 85 cents.....	233 75
Alexander Payer.....	Sept. 28, 1866	do	To 18 days' labor during 3d quarter, repairing wagons, at \$3.....	54 00
Charles Mathewson.....	Sept. 30, 1866	do	To amount paid 11 laborers for work performed on the Winnebago agency during quarter ending September 30, 1866, 10 at \$35 and 1 at \$40 per month, 3 months.	1,270 00
Charles Mathewson.....	Sept. 29, 1866	do	To expenses incurred in going to Omaha City on business for the agency, viz: One dinner and horse feed, \$1 50; supper, lodging, breakfast, and horse keeping, \$3 50; dinner and horse feed, \$1 50; 3 days' board and horse keeping in Omaha, \$8 50; dinner and horse feed, \$1 50; supper, lodging, breakfast,	81 25

DISBURSEMENTS FOR INDIAN SERVICE.

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Charles Mathewson— Continued.	Charles Mathewson . . .	Sept. 29, 1866	and horse keeping, \$3 50; dinner, \$1 50—\$21 50. Expense incurred while in search of evidence against a man in Sioux City for selling whiskey to Indians: Dinner for self and 3 Indians, \$2; ferriage, 80 cents; horse feed, \$1. Expenses incurred going to Omaha City on official business: Dinner and horse feed, \$1 50; supper, lodging, breakfast, and horse keeping, \$4 50; dinner and horse feed, \$1 50; 3 days' board and horse keeping in Omaha, \$14 75; dinner and horse feed, \$1 50; supper, lodging, breakfast, and horse keeping, \$4 25; dinner, lodging, breakfast, and horse feed, \$1 50; dinner, horse feed, and ferriage, \$1 70; dinner and horse feed, \$1 50; supper, lodging, breakfast, and horse keeping, \$4 25; dinner, lodging, breakfast, and horse keeping, \$4 25; dinner and horse feed, \$1 50; dinner and horse feed, \$1 50. Expense to Sioux City on business: Dinner, horse feed, and ferriage, \$1 50.	\$85 00
A. B. Fuller	do	Oct. 10, 1866	To 85 bushels corn, at \$1	710 00
Harlan Baird	do	Oct. 20, 1866	To 2 span team horses, at \$350 and \$360, purchased by order superintendent Indian affairs for Winnebago agency.	
G. L. Tackett	do	Nov. 18, 1866	To castings for mowing machine, \$12 50; stove and pipe, \$25 50	38 00
Charles Mathewson	do	Dec. 31, 1866	To expenses of trip to Omaha on official business, viz: Dinner and horse feed at Decatur, \$1 50; supper, lodging, breakfast, and horse keeping at Tekamah, \$3 50; dinner and horse feed at De Soto, \$1 50; 3 days' board in Omaha, \$8; keeping horses 3 days in Omaha, \$6; dinner and horse feed at De Soto, \$1 50; supper, lodging, breakfast, &c., at Tekamah, \$3 50; dinner and horse feed at Decatur, \$1 50. To expense of trip to Sioux City on official business: Dinner, horse feed, and ferriage, \$2. To one quart writing fluid, or ink, \$1 40; 1/4 ream note paper, at \$4, \$2; 1/4 ream letter paper, at \$7, \$3 50; 1 bottle mucilage, 40 cents; 2 packages government envelopes, at 70 cents; 250 buff envelopes, \$1 75.	9 75
J. B. & G. W. Ira	do	May 30, 1867	To 1/4 ream letter paper, \$4; 1/4 ream note paper, \$2 50; 1 box envelopes, \$3 30; 2 gross steel pens, \$3 25; 1 bottle carmine, 40 cents; 1/4 dozen pen holders, 35 cents; 1 dozen lead pencils, \$1; 1 bottle copying ink, 45 cents; postage stamps, \$5.	20 25
S. C. Abbott & Co.	do	April 10, 1867	To expenses incurred travelling on official business to Omaha, \$39; expenses of self and attendant to Omaha to bring annuity money, \$61.	100 00
Charles Mathewson	do	June 29, 1867	For 166 3-cent and one 2-cent postage stamps furnished Pawnee agency	5 00
John B. Maxfield	D. H. Wheeler	Sept. 30, 1866	To fare from Columbus to Omaha City	9 15
Union Pacific Railroad	do	Sept. 26, 1866	To fare from Omaha City to Columbus	9 15
Union Pacific Railroad	do	Sept. 28, 1866	To hotel bill for 2 days, at \$2 50 per day	5 00
J. C. Higby	do	Sept. 28, 1866	To contingent expenses on account of Indian department	29 05
Daniel H. Wheeler	do	Sept. 30, 1866	For 1 quart writing fluid, \$1; 2 dozen lead pencils, \$1 70; 1 ream Congress cap paper, \$7 75; 1 ream Congress letter paper, \$6 25; 2 lamps, \$2; 10 gallons coal oil, \$11; 2 dozen lamp wicks, 30 cents; 1 dozen extra chimneys, \$1 25; 1 bottle mucilage, (quart,) \$1 50; 2 inkstands, \$1 20; 1 bottle carmine ink, 75 cents; 1 ruling pen, 50 cents.	35 20
Barkalow Brothers & Co.	J. P. Becker	Nov. 22, 1866	To 167 postage stamps for use of Pawnee Indian agency for 4th quarter 1866	5 00
J. B. Maxfield	do	Dec. 31, 1866	For expenses to Omaha and return for the purpose of purchasing supplies for use of Pawnee agency: Railroad fare, \$18 30; hotel bill 3 days, at \$3 per day, \$9, per order Superintendent E. B. Taylor.	27 30
J. P. Becker	do	Nov. 22, 1866	To expenses of Baptiste Bayhille, interpreter for Pawnee Indians, to Fort Kearney and return	20 00
J. B. Maxfield	do	Dec. 31, 1866	For 167 postage stamps for use of Pawnee agency for 1st quarter 1867	5 00
Huifords, Lehmer & Co.	C. H. Whaley	Mar. 31, 1867	To 4 reams paper, at \$7 35, \$29 40; 750 envelopes, (assorted,) \$7 63; 1 box steel pens, \$1 75; 2 dozen lead pencils, at 75 cents, \$1 50; 1/4 dozen 14-inch mill files, at \$14, \$7; 10 gallons lard oil, (in cans,) at \$1 95, \$19 50; freight and drayage, \$3, for Pawnee agency.	69 78

Wells, Fargo & Co	do	June 25, 1867	To express charges on 1 package of money vouchers, &c., from H. B. Denman, superintendent of Indian affairs, Omaha, to Columbus.	9 40
C. H. Whaley	do	June 25, 1867	To expenses incurred in travelling from Columbus to Omaha, as per order Commissioner of Indian Affairs: Railroad fare from Columbus to Omaha and return, \$18 30; 3 days' board in Omaha, \$6.	24 30
John L. Smith	John L. Smith	Feb. 1, 1867	To expenses incurred in travelling from Des Moines, Iowa, to Otoe agency: Stage fare from Des Moines to Omaha, \$15 75; meals on road from Des Moines to Omaha, \$2; hotel bill at Omaha, \$3; fare to Rulo, Nebraska Territory, \$10; hire of team and driver from Rulo to Otoe agency, 80 miles, \$20; meals and lodging, \$2.	52 75
John L. Smith	do	Feb. 4, 1867	To 2 pounds candles, at 30 and 25 cents, 55 cents; matches used by Indians, \$1 05; 2 lamp chimneys, 60 cents; lamp wicks, 10 cents; 1 roll of red ribbon to tie paper, \$1 20; 3 window curtains for office, \$3; 3 gallons coal oil, at \$1 50, \$4 50; 1 broom, 40 cents.	11 40
John L. Smith	do	Feb. 4, 1867	For expenses incurred in travelling to Omaha, Nebraska, on official business: Meals and lodging to Nebraska City, \$4 55; fare to Omaha, \$5; omnibus fare at Omaha, \$1; hotel bill at Omaha, 2 days, \$6; fare to Nebraska City, \$5; keeping horses, \$10; meals and lodging for self, \$3 25; fare from Nebraska City to agency, \$4.	38 80
Robert R. Peters	do	Feb. 1, 1867	To 3 gallons coal oil, \$4 25; window curtains, \$2 60	6 85
D. O. Cole	do	July 17, 1866	To 4 ream letter paper, \$3; 4 foolscap, \$1 75; 50 sealing envelopes, 75 cents; 1 box steel pens, 25 cents; postage stamps, \$5.	10 75
Harford & Brother	do	Jan. 22, 1867	To 4 ream cap paper, at \$3 50, \$4 25; 4 ream letter paper, at \$6, \$3; 500 envelopes, \$2 75; 1 bottle black ink, \$1 25; 1 bottle mucilage, 15 cents.	11 40
John L. Smith	do	Feb. 4, 1867	Expenses of trip to Omaha on official business: To Nebraska City, \$4 55; fare to Omaha, \$5; shoeing 1 horse, \$5; omnibus fare, \$1; hotel bill in Omaha, \$6; fare from Omaha to Perne, Nebraska, \$13; returning to agency, \$5.	39 55
John Fishback	do	Mar. 30, 1867	To 7 cords wood for office	9 57
C. H. Geer	do	Feb. 7, 1867	To services rendered in aiding the distribution of annuity and making out papers from February 1, 1867, to February 6, 1867, 6 days, at \$4 per day.	24 00
John L. Smith	do	Mar. 30, 1867	To 1 gallon coal oil, \$1; 4 gross matches, \$1; 100 postage stamps, \$3; 1 dozen steel pens, 25 cents; 1 pound of candles, 20 cents; for sending after the mail 8 miles once a week, at 75 cents per month, \$2 25.	7 70
George R. Smith	do	Jan. 23, 1867	To postage stamps, \$3; pens, 25 cents	3 25
John L. Smith	do	July 11, 1867	Expenses incurred in trip to Omaha after annuity money: To Nebraska City, with team and 3 men, \$17; fare to Omaha, \$7; bill at Omaha and Bluffs, \$11; fare returning to Nebraska City, \$6; bill over night, \$2 50; bill at Nebraska City, \$5; team and teamsters for 10 days, \$16; returning to agency, \$13; 2 men to shovel snow, \$16.	93 50
N. S. Harding & Co	do	May 27, 1867	To 2 sheets blotting board, at 12 1/2 cents, 25 cents; 4 ream Spencerian letter, \$3 62; 4 ream foolscap, at \$7 50, \$3 50; 75 official envelopes, \$1 05; 4 gross steel pens, at \$1 40, 70 cents; 1 pen holder rubber, 45 cents; 167 postage stamps, at 3 cents, \$5.	14 57
L. E. Jones	J. M. Stone	June 28, 1867	To 1,000 feet of cottonwood lumber, at \$30 per thousand feet, delivered at Santee Sioux agency, Nebraska.	30 00
James M. Stone	do	Sept. 28, 1866	To freight paid on 19 packages of goods shipped from Sioux City, Iowa, to Santee Sioux agency, on steamer Sunset, 1,000 pounds, at \$1 per 100 pounds, \$10.	10 00
James M. Stone	do	Nov. 1, 1866	For transportation of self and baggage from Santee Sioux agency, Nebraska Territory, to Omaha, Nebraska Territory, and return, 444 miles, \$42 50; lodging and subsistence on the way, \$19 50.	62 00
G. D. Oaks	do	Oct. 19, 1866	Hotel bill at Omaha, Nebraska Territory, from October 13 to October 19, 1866, 7 days, at \$3 per day, while on official business.	21 00
H. D. Booge & Co	do	May 22, 1867	To 33 pounds 1/2-inch rope, at 35 cents, \$11 55; 2 dozen cans axle grease, at \$7 per dozen, \$14; 4 gallons machine oil, at \$2 65; 1 oil can, \$1 75; 15 barrels seed potatoes, at \$3, \$45; 75 barrels onion sets, at 50 cents, \$37 50; 74 barrels garden seeds, at 20 cents, \$14 80; 6 barrels rutabaga seeds, at \$1 50, \$9; 1 barrel beet seed, \$2; 12 papers cabbage seeds, at 10 cents, \$1 20; 15 barrels pumpkin seed, at 75 cents, \$11 25.	158 65
Herman Westerman	do	May 22, 1867	To freight from Sioux City, Iowa, to Santee Sioux agency, Nebraska, on 8 boxes of Indian merchandise, 2,000 pounds, at \$1 per 100 pounds.	20 00
John A. Martin	Thomas Murphy	Mar. 31, 1867	For rent of box No. 38 in Atchison post office, for the 3d and 4th quarters 1866, and 1st quarter 1867	3 00

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
J. J. Lanler	Thomas Murphy.....	Mar. 31, 1867	For amount advanced for purchase of the following articles for use of superintendent's office, viz: For 2 gallons coal oil, \$1 50; 1 water bucket, 50 cents; 1 office broom, 50 cents; 3 boxes matches, 25 cents.	\$2 75
Thomas Murphy.....	do	Mar. 31, 1867	For keeping 2 horses belonging to the central superintendency for the 1st quarter, 1867, at \$50 per month.	150 00
G. W. Banker.....	do	April 1, 1867	For board of Thomas Murphy, superintendent, &c., while at Washington negotiating treaties with Indians of the central superintendency, per order of Commissioner Bogy dated December 8, 1866, commencing 4th February and ending April 1, 1867, 56 days, at \$3 50 per day.	196 00
E. S. Sheldon	do	April 17, 1867	For 1 day's board for Superintendent Murphy on the 16th and 17th, \$3; omnibus fare at Topeka, same time, \$1.	4 00
William P. Murphy.....	do	April 19, 1867	For my actual travelling expenses to the Kansas agency and return, under instructions from commissioner dated April 10, 1867.	51 50
William B. Murphy.....	do	April 19, 1867	For 8 days' service as special messenger sent by Superintendent Murphy to Kansas reservation, at \$5 per day.	40 00
T. J. Wendell & Co	do	April 20, 1867	For office superintendent Indian affairs: 500 large envelopes, at \$15, \$7 50; 1 bottle black ink, \$1; 1 large " " \$3 25; 20 quires letter paper, \$7 20; 10 quires cap paper, \$4; 72 steel pens, 50 cents; 12 lead pencils, \$1; 1 bottle black ink, \$1; 6 blotting boards, 75 cents; 6 lead pencils, 50 cents.	26 70
T. R. Clark	do	May 3, 1867	For keeping 2 horses for Superintendent Murphy 2 days, at \$2 50, \$5; repairing spring on buggy, \$3 50, keeping 2 horses for Superintendent Murphy 4½ days, at \$2 50, \$10 50; putting 1 rivet on buggy, 50 cents.	19 50
J. S. Rice & Co.....	do	May 3, 1867	For board for Superintendent Murphy on the 26th and 28th, 2 days, at \$3, \$6; for board for Superintendent Murphy from the 29th to noon on the 3d instant, 4½ days, at \$3, \$12 75.	18 75
John P. Irwin	do	May 7, 1867	Setting shoes all round on 1 horse, \$1 25; setting axle and repairing buggy, \$2 50; cross-bars and irons on pole of buggy, \$2 50.	6 25
C. Kelly and E. Tracy.....	do	June 1, 1867	For furnishing 3 table covers and repairing tables and writing desks in Superintendent Thomas Murphy's office at Atchison, Kansas.	20 00
John A. Nicely	do	June 18, 1867	For railroad fare for Superintendent Murphy from Atchison to Leavenworth and return.....	5 00
T. R. Clarke	do	June 18, 1867	For horse and buggy for Superintendent Murphy half a day.....	4 00
J. S. Rice & Co.....	do	June 18, 1867	For 2½ days' board for Superintendent Murphy on the 16th and 18th.....	6 75
E. A. Smith & Co.....	do	June 26, 1867	For ½ day's board for Superintendent Murphy, \$2 50; ¼ day's board for H. S. Buckley, (appraiser,) \$2 50; ¼ day's board for Louis Menager, (clerk,) \$2 50; ¼ day's board for Isaacs Johnny Cake, (interpreter,) \$2 50; keeping 4 horses same time, \$4.	14 00
W. F. Dolan	do	June 29, 1867	For amount advanced for the purchase of the following articles for the use of the superintendent's office at Atchison, viz: 2 gallons coal oil, at 75 cents, \$1 50; 3 boxes matches, at 10 cents, 30 cents; 2 candles, at 5 cents, 10 cents.	1 90
John A. Martin.....	do	June 30, 1867	For 175 3-cent postage stamps for use of office at Atchison, Kansas, for 2d quarter, 1867.....	5 25
F. J. Wendle & Co	do	June 30, 1867	For 1 bottle red ink, \$1; 10 quires Congress letter paper, \$4 20; 1 quire P. O. paper, 40 cents; 1 bottle black ink, \$1.	6 60
J. Garside & Co	do	June 29, 1867	For moving office furniture, books, papers, boxes, old accounts, office safe, &c., belonging to the office of superintendent of Indian affairs from the old room on corner Sixth and Commercial streets to Bowman's new building, on Commercial street, Atchison, Kansas.	16 50
E. G. Landler	do	June 30, 1867	For my services as porter and messenger in office for the 2d quarter 1867, at \$150 per annum.....	37 50
Thomas Murphy.....	do	June 30, 1867	For keeping 2 horses belonging to central superintendency for 2d quarter 1867, at \$50 per month, \$150; absent on official business 18½ days, at \$1 66½, \$30 41.	119 59
R. A. Helm & Brother.....	do	June 30, 1867	For a half quire legal cap paper, 20 cents; 12 lead pencils, \$1; 10 quires cap paper, \$3, use of office.....	4 80
F. G. Waddell.....	do	June 30, 1867	For amount of telegraphing done by Thomas Murphy, superintendent of Indian affairs, on official business in connection with the Indian service within the central superintendency for the year ending June 30, 1867.	39 92

John A. Martin	do	July 2, 1866	For 257½ 3-cent postage stamps, for the use of office for 2d quarter, 1866	7 73
John Goodell	do	July 13, 1866	Supper on the eve of the 12th and breakfast on the morning of the 13th for 5 soldiers, \$7 50; feeding 5 horses same time, \$5.	12 50
J. S. Rice & Co	do	July 15, 1866	For board for Superintendent Murphy 1 day, \$3; keeping 2 horses for Superintendent Murphy same time, \$2; repairing and setting shoe, as per sub-voucher herewith, \$3 75; supper and lodging on the 14th and breakfast and dinner on the 15th for Superintendent Murphy, 1 day, \$3; keeping 2 horses same time, \$2.	13 75
H. W. Willett	do	July 15, 1866	Supper on the eve of the 10th and breakfast on the 11th for 5 soldiers, \$5; feeding 5 horses same time, \$5; supper on the 14th and breakfast on the 15th for 5 soldiers, \$5; keeping 5 horses same time, \$5; supper, lodging, and breakfast for Superintendent Murphy, \$2 25; feeding 2 horses for Superintendent Murphy 1 night, \$2; supper, lodging, and breakfast for Superintendent Murphy, \$2 25; feeding 2 horses 1 night, \$2; repairing buggy at Lawrence, \$1.	29 53
John A. Nicely	do	Aug. 19, 1866	Railroad fare from Atchison, Kansas, to Lawrence for Superintendent Murphy, \$6; railroad fare from Wyandotte to Atchison, Kansas, for Superintendent Murphy, \$6 50.	12 50
Charles Flower	do	Aug. 29, 1866	Supper and breakfast for superintendent and care of horse while making investigation of affairs at Kickapoo agency.	2 50
T. W. Parker	do	Sept. 25, 1866	500 large envelopes, with printed heads, \$7 50; 500 small envelopes, \$3; express and collection, 90 cents.	11 40
Thomas Murphy	do	Sept. 30, 1866	Keeping 2 horses belonging to the central superintendency from July 1 to September 30, 1866, inclusive, at \$50 per month, \$150; from which deduct 20 days absence on official business, say \$33 33.	116 67
E. G. Lawler	do	Sept. 30, 1866	My services as porter and messenger in office superintendent Indian affairs 3d quarter 1866, at \$150 per annum.	37 50
F. G. Wendell & Co	Co	Oct. 4, 1866	2 bottles black ink, \$2; 6 blotting blanks, 25 cents; 1 blank book, \$2; 25 small envelopes, 25 cents; for use in superintendent's office.	4 50
W. H. Osborne	do	Oct. 6, 1866	7 cords wood delivered, at \$6 50, \$45 50; sawing, splitting, and carrying up stairs, at \$2 50 per cord, \$17 50.	63 00
J. J. Lawler	do	Nov. 25, 1866	My actual travelling expenses to the Sac and Fox agency and return, to see manner in which the Sac and Fox payment was made, as per order of Commissioner Cooley to Superintendent Murphy, dated October 20, 1866.	65 00
E. J. Lawler	do	Dec. 25, 1866	My services as porter and messenger in office superintendent Indian affairs at Atchison, Kansas, for the 4th quarter 1866, at \$150 per annum.	37 50
Thomas Murphy	do	Dec. 31, 1866	Keeping 2 horses belonging to the central superintendency, for the 4th quarter 1866, at \$50 per month	150 00
John P. Irwin	do	Jan. 28, 1867	8 new shoes on 2 horses, \$3; setting tire on buggy, and bolts, \$1 50; 8 new shoes on 2 buggy horses, \$5.	11 50
E. J. Lawler	do	Mar. 31, 1867	My services as porter and messenger in office superintendent Indian affairs, for 1st quarter 1867, at \$150 per annum.	37 50
John A. Martin	do	Mar. 31, 1867	735 3-cent postage stamps, for use of office superintendent Indian affairs for the 2d, 3d, and 4th quarters 1866, and 1st quarter 1867.	23 05
Hadley & Brothers	James B. Abbott	July 7, 1866	To hotel fare for Agent Abbott, and keeping team 1½ day, \$5 50; to hotel fare for Agent Abbott, and keeping team 9 days, \$32 50.	38 00
James B. Abbott	do	Aug. 1, 1866	To 16 days' use of team while attending to Shawnee tax, from May 14 to July 7	40 00
Mrs. Dowling	G. A. Colton	Sept. 15, 1866	To board of Agent Colton, of the Osage agency, while on his way to and returning from Washington, D. C., on business for the Indians of that agency, as follows: 3 days, at \$3 per day.	9 00
James B. Abbott	James B. Abbott	Sept. 20, 1866	For use of team 10 days for Agent Abbott and Interpreter Bluejacket, to take the census of the tribe, collect agricultural statistics, and make selections of land for members of the Black Bot settlement, at \$3 per day, \$30; cash paid for board and horse-keeping on same trip, \$26 25.	56 25
G. O. Wilmarth	L. R. Palmer	Sept. 20, 1866	For 4 ream foolscap paper for Pottawatomie agency office	4 00
William Whistler & Co	H. W. Martin	Sept. 28, 1866	For 4 dozen blotting boards, at 15 cents, 60 cents; 1 bottle mucilage, 35 cents; 1 bottle carmine ink, 75 cents; 1 ream letter paper, wide ruled, \$6 75; 250 envelopes, \$1 50; 100 official envelopes, \$1 25.	11 20
J. H. Leavenworth	J. H. Leavenworth	Sept. 30, 1866	For expenses incurred assisting in the purchase of goods for the Kiowa and Comanche Indians, viz.: railroad fare from Washington to New York and back, \$16 70; omnibus fare at Washington and New York, \$2; hotel bill in New York, \$3; sleeping car to New York, \$2; commutation allowed as one of the commissioners to make treaties of peace at the north of the Little Arkansas, including time in going to the salt plains to recover captives, as commissioner, and taking them to Kaw agency, from Sep-	106 35

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
J. H. Leavenworth—Con.	J. H. Leavenworth.....	Sept. 30, 1866	tember 27 to November 20, 1866, both included, viz: 54 days, at \$1 per day, \$54; commutation allowed while on duty in Washington, from September 10 to September 21, at \$3 per day, \$33; less tax on last two items, \$87 at 5 per cent., \$4 35.	\$47 85
John G. Pratt.....	John G. Pratt.....	Oct. 1, 1866	To boarding and lodging 4 clerks and 4 horses each 5 days, attending semi-annual payment on the 1st, 2d, 3d, 4th, and 5th days of May, 1866, inclusive, at 75 cents each per diem, \$30; cash paid for travelling expenditures from agency to Atchison, Kansas, and return, as per instructions from Superintendent Murphy, \$14 25; to cash paid on account of procuring escort from Fort Leavenworth to public moneys from Leavenworth city, Kansas, to Delaware reserve, Kansas, distant 18 miles, \$3 60.	
Stebbins & Porter.....	F. G. Adams.....	Oct. 6, 1866	To collection of \$95 27½ draft, drawn by Thomas Murphy, superintendent, on First National Bank, Leavenworth, at 1½ cents.	11 90
C. E. Chandler.....	F. R. Page.....	Nov. 3, 1866	To fare from Wamego to Leavenworth, and fare from Leavenworth to Topeka, on public business.....	12 25
Button & Everest.....	do.....	Nov. 5, 1866	To board of F. R. Page, United States Indian agent, 2½ days, on public business.....	6 00
J. S. Rice & Co.....	do.....	Nov. 6, 1866	To board of F. R. Page, United States agent for Kansas Indians, 2½ days, on order of Superintendent Murphy, to receive annuity funds to pay Kansas Indians.	7 50
James J. S. Garrey & Co.	do.....	Nov. 7, 1866	To board of F. R. Page, United States Indian agent, 1½ days, on public business.....	3 00
James Watkins.....	do.....	Nov. 7, 1866	To fare from Council Grove to Wamego, \$5; fare from Topeka to Council Grove, on public business, \$7 50.	12 50
Charles Pollard.....	do.....	Nov. 9, 1866	To hire of team from Council Grove to Kansas agency, on public business.....	2 50
James B. Abbott.....	James B. Abbott.....	Nov. 7, 1866	To hire of team furnished Agent Abbott, to attend council at Shawnee, 7 days, at \$3 per day.....	21 00
W. A. Rose & Co.....	John G. Pratt.....	Oct. 1, 1866	To 1 ream letter paper, \$7; ½ ream commercial cap, \$4; ½ M envelopes, \$3 25; ½ M envelopes, \$7; 6 quires folio post, \$3 90.	25 16
L. A. Alderson.....	F. G. Adams.....	Oct. 30, 1866	For the use of the Kickapoo agency: ½ ream paper, \$5; ½ ream paper, \$2 75; 1 gross Gillott's pens, \$2 50; ½ dozen lead pencils, 65 cents.	10 90
Irwing Phillips.....	do.....	Oct. 30, 1866	To hauling 10 loads of wood for Kickapoo agency, at \$1 50.....	15 00
F. R. Page.....	F. R. Page.....	Nov. 8, 1866	To supper and lodging at Grove, \$1; fare on steamboat and cars from Leavenworth to Atchison, \$2; fare for cars and steamboat to Leavenworth, \$2; breakfast at Mill Creek, 75 cents; ferrriage at Atchison, 40 cents; omnibus fare at Leavenworth and Topeka, \$1 50; supper at Burlingame's, 50 cents.	8 15
H. W. Martin.....	H. W. Martin.....	Nov. 14, 1866	For dinner, self and team, \$1 50; fare from Lawrence to Leavenworth, \$2 75; omnibus fare at each place, 50 cents, \$1; supper, lodging, and breakfast, \$2; fare from Leavenworth to Atchison, \$2; ferrriage at Atchison, 10 cents; dinner, 75 cents; ferrriage on return, 10 cents; fare from Atchison to Leavenworth, \$2; supper, lodging, and breakfast, \$2; 1 day's board while procuring escort, \$2 50; Sunday, \$2 50; fare from Leavenworth to Lawrence, \$2 75; omnibus fare at each place, 50 cents, \$1; dinner, 50 cents; keeping team 5 days at Lawrence, \$5; hire of my own team 5 days, at \$3, \$15.	44 45
George Storeh.....	F. G. Adams.....	Nov. 21, 1866	To articles for use of Kickapoo agency: 3 gallons coal oil, \$3; 2½ gallons coal oil, \$2 50.....	5 50
Hill & Mendenhall.....	H. W. Martin.....	Dec. 10, 1866	To 1 set split bottom chairs, \$7 50; 1 busk rim office chair, for agent's office, \$2 75.....	10 25
Martin Robinson.....	do.....	Dec. 12, 1866	For 6 cords of wood, at \$3 50 per cord, \$21; 1 cord of wood delivered at the council house, \$3 50. (For use of agent's office and council house during payment.)	24 50
Thomas Means.....	do.....	Dec. 13, 1866	For 2 tons of hay, at \$7 per ton.....	14 00
Martin Robinson.....	do.....	Dec. 15, 1866	For 30 bushels of corn, at 60 cents per bushel.....	18 00
W. Whistler, postmaster	do.....	Dec. 26, 1866	For 194 postage stamps, at 3 cents each.....	5 82
H. W. Martin.....	do.....	Dec. 26, 1866	Hire of my own team in going to Chippewa and Christian reservation to make a payment, 1 day, at \$4 per day.	4 00
J. L. Sanderson.....	G. A. Colton.....	Dec. 31, 1866	For transporting Agent Colton from Parlu to Kansas city and return, from Washington, D. C., whither he had been on official business.	16 00

G. A. Colton	do	Dec. 31, 1866	For necessary expenses in going to Washington, D. C., and return to the Osage River agency at Parlu, Kansas, on business for the Indians of that agency, during the months of August and September, 1866, as follows: Stage fare from Parlu to Kansas city and return, as per voucher, \$16; board at Kansas city, as per voucher enclosed, going and returning included, 3 days, at \$3 per day, \$9; omnibus fare at Kansas city, \$1; railroad fare from Kansas city to St. Louis, and return, \$30; omnibus fare at St. Louis, both ways, \$1; board at St. Louis, going and returning, 3 days, at \$4 per day, \$12; railroad fare from St. Louis to Cincinnati, both ways, \$24; board at Cincinnati, 3 days, at \$4, \$12; railroad fare from Cincinnati to Pittsburg, both ways, \$30; Pittsburg to Washington, both ways, \$22; extra meals, going and returning, 12, \$9; board in Washington as per voucher, \$60.	226 00
Leight & Hughs	do	Dec. 31, 1866	For hire of horses to Agent Colton, as follows: horses and buggy to St. Mary's mission, to pay schooling for the Miamies, 5 days, at \$4 per day, \$20; horses and buggy to make Wea payment, 1 day, at \$4 per day, \$4; horses and buggy getting statistics among the Miamies, 2 days, at \$4 per day, \$8; horses and buggy getting statistics among the Weas, 2 days, at \$4 per day, \$8; horses and buggy to Miamiaville, on business for the agency, 1 day, at \$4 per day, \$4; horses and buggy making payment to the Miamies, 2 days, at \$4 per day, \$8; horses and buggy to Bearstown to meet commissioners, 1 day, at \$4.	72 00
M. A. Rose & Co.	J. G. Pratt	Jan. 25, 1867	For paper, \$1; 2 bottles carmine ink, 50 cents; Ex. O. paper, 87 cents; 1 quart ink, \$1 50; 1 ream 10-cent cap, \$1 69; 1 ream 10-cent letter, \$3 37; 1 ream 7-cent note, \$2 50; 1 M 5½ envelopes, \$3 25.	14 68
E. Austin	F. G. Adams	Mar. 4, 1867	For 47 loads wood hauled for use of Kickapoo agency, at \$1 25.	58 75
H. E. Nickerson & Co	do	Apr. 2, 1867	For 6 chairs for the use of the Kickapoo agency.	14 00
Samuel Black	H. W. Martin	Jan. 3, 1867	For cleaning out and repairing agency well, 2 days, at \$2 50 per day.	5 00
F. M. Green	F. G. Adams	Jan. 24, 1867	For services as messenger in going in the night time from Kennekuk to Mucotah, to convey a message to Paschal Pansincan relative to the visit of a delegation of Kickapoo to Washington to make a treaty.	5 00
Jas. L. McDowell, postmaster.	J. G. Pratt	Jan. 25, 1867	For \$10 in full for 334 post office stamps.	10 00
John G. Pratt	do	Jan. 25, 1867	For 1 meal for self and feed for 2 horses at Leavenworth, Kansas, twice each week in 3d quarter, 1866, for the United States mail due this office, distance being 16 miles, 26 meals for self, at 75 cents each, \$19 50; 52 feeds for 2 horses, at 37 cents each, \$19 50; 1 meal for self and 1 feed each for 2 horses at Leavenworth, Kansas, twice each week in the 4th quarter, 1866, for United States mail, 26 meals for self, at 75 cents each, \$19 50; 52 feeds for 2 horses, at 37 cents each, \$19 50; actual expenses attending conferences with Special Commissioners Bogy, Jaroot, and Farnsworth at Leavenworth, Kansas, December 22, 1866, distant 16 miles, 3 meals and lodgings, \$3; 3 feeds each and stabling 2 horses, \$3; attending conferences with Special Commissioners Bogy, Jaroot, and Farnsworth on 25th January, 1867, at Kansas city, Missouri, distance 17 miles from agency, 1 meal for self at Kansas city, 75 cents; omnibus hire to and from hotel, \$1; hotel fare at Leavenworth, \$3; 2 feeds for 2 horses, at 37½ cents, 75 cents; actual expenses attending conferences with the United States district attorney at Lawrence, Kansas, respecting the Wyandotte Indians, March 4, 1866, distance 25 miles, \$5.	94 50
Frank Cadue	F. G. Adams	Feb. 1, 1867	To conveying messages, January 28 and February 1, to Walnut Creek Indians, relative to a council about sending a delegation to Washington to make a treaty.	5 00
George Storch	do	Mar. 2, 1867	To articles for use of Kickapoo agency, 3½ gallons kerosene oil, at \$1, \$3 50; 11 pounds candles, at 25 cents, \$2 75; 4½ gallons kerosene, \$4 25; 6 pounds candles, \$1 50.	12 00
J. Spencer	F. R. Page	Mar. 22, 1866	To 1 ream legal cap paper, \$5; 1 ream letter paper, \$4; 2 quires commercial note paper, 75 cents; 1 pack envelopes, 20 cents; 1 gross steel pens, \$2 50.	12 40
Wesley D. Atherton	do	Apr. 20, 1867	To keeping team 2 nights and feed at noon on trip to purchase seed potatoes for Kansas Indians, per order of Superintendent Murphy.	4 30
H. S. Raynor	F. G. Adams	Apr. 23, 1867	To expressage of \$12,300, currency, on draft drawn by Superintendent Murphy in favor of Agent Adams, on First National Bank, Leavenworth.	3 50
Adelaide Bertrand, postmistress.	L. R. Palmer	Apr. 27, 1867	To postage on quarterly report of Pottawatomie agent, mailed at the St. Mary Mission post office, 2 quarters, 51, 1866, \$3 12; mailing official package for Agent Palmer, postage, \$1 56; postage stamps, \$5 50.	10 18
Bradford & Pollard	F. R. Page	Apr. 29, 1867	Hire of team 3 days on trip to purchase seed for Kansas Indians, per order of Superintendent Murphy, at \$5 per day.	15 00

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Jonathan Hammond	F. R. Page	Apr. 29, 1867	To postage stamps, \$4.	\$4 00
G. M. Suncock	do	Apr. 29, 1867	To 2 bunches large envelopes; 2 quires paper.	1 50
W. M. Lane	do	Apr. 30, 1867	To toll, expense incurred in crossing the bridge at Council Grove, in going to post office.	6 40
F. R. Page	do	Apr. 30, 1867	To dinner and horse feed at Allen Creek, \$1; supper, lodging, and breakfast at Neosho Rapids, \$1 75; dinner and horse feed at Americus, \$1.	3 75
George O. Wilmarth	do	Apr. 30, 1867	To stationery and pens, \$4 75; carmine ink, rulers, &c., \$3 15.	7 90
F. M. Green	F. G. Adams	May 1, 1867	To services as clerk at Kickapoo payment.	2 00
Owen Digan	do	May 2, 1867	To mules and buggy 2 days, to convey agent with money for Kickapoo payment from Atchison to agency.	8 00
Keo Kuck	Albert Wiley	May 2, 1867	To 10 bushels corn for government use, at \$1 20 per bushel.	12 00
J. R. Rankin	do	May 18, 1867	To 1 halter for government horse.	2 50
Albert Wiley	do	May 27, 1867	To expenses from Sac and Fox agency, Kansas, to Leavenworth and return, trip after funds to make semi-annual payment.	32 75
Albert Wiley	Albert Wiley	May 9, 1867	To hotel bill and bus fare at Lawrence, \$3 75; railroad fare to Leavenworth and bus fare, \$3 25; fare to Atchison and bus fare, \$3; hotel bill and bus fare at Atchison, \$5; railroad fare to Leavenworth and hotel bill, \$9 25; railroad fare to Lawrence, bus fare, and hotel bill, \$6 25; stable bill at Lawrence, 6 days, at \$1 50 per day, \$9; pay for team 6 days, at \$3 50 per day, \$21.	60 50
Wm. Whistler, P. M.	do	May 18, 1867	To one hundred 3-cent postage stamps.	3 00
D. Putnam	F. R. Page	May 8, 1867	To fare from Topeka to Council Grove on trip to purchase seeds for Kansas Indians.	7 50
E. C. R. Ganey	do	May 8, 1867	To board of F. R. Page 2 days on trip to purchase seeds for Indians.	4 50
John Adkins	do	May 8, 1867	To fare from Kansas agency to Topeka to purchase seeds for Kansas Indians.	7 50
J. S. Rice & Co.	L. R. Palmer	May 10, 1867	To board of Agent Palmer from May 2 to 10, on the occasion of his being called by the superintendent to receive money belonging to his agency, 8 days, at \$3 per day.	24 00
John Millehorn	do	May 15, 1867	To transporting \$55,287 50, Pottawatomie annuity funds, from Leavenworth to Topeka, Kansas, for United States Indian Agent L. R. Palmer, at 25 cents per \$1,000.	13 80
G. O. Wilmarth	do	May 16, 1867	To 5 quires letter paper, \$1 65; 1 dozen pens, 20 cents; postage stamps, \$10.	11 85
Kellam & Bros.	do	May 16, 1867	To 1 day's board of Agent Palmer, from May 15 to 16, 1867, while here after Pottawatomie annuity funds; dinner for assistant, T. N. Stinson, 75 cents.	3 75
Thos. N. Stinson	do	May 18, 1867	For services rendered as assistant at Pottawatomie payment of annuities, commencing with May 14, and ending with May 18, 1867, 5 days, at \$4 per day.	20 00
Wm. Phillips	do	May 20, 1867	To 15 loads stove wood for Pottawatomie agency office, at \$2 25 per load.	33 75
S. P. Augh	do	May 23, 1867	To oaths and seals accompanying contracts, law of June 2, 1862: Thos. Bowtrassa, assistant blacksmith, 60 cents; E. P. P. McCartney, coal contract, 60 cents; oaths accompanying license from instructions Indian office, H. L. Ogee, 60 cents; Polk & Serley, license, 60 cents.	2 40
Robert A. Heim	F. G. Adams	June 10, 1867	To stationery for the use of Kickapoo agency: 4 ream cap paper, \$2; 1 box 500 legal envelopes, \$5; 1 dozen lead pencils, \$1; 250 envelopes, \$1 50; 4 ream letter paper, \$4.	13 50
S. P. Augh	L. R. Palmer	June 15, 1867	To 3 books, 2 quires each, at 30 cents per quire, \$2 70; 4 books, 4 quires each, at 30 cents, \$2 40.	5 10
Ebenezer A. Bowers	do	June 15, 1867	To 12 loads stove wood, agency office, at \$2 50 per load, \$30; 2 loads stove wood, agency office, at \$2 50 per load, \$5.	35 00
Albert Wiley	Albert Wiley	June 27, 1867	To expenses in holding council with Ottawa Indians and attending to business for them at Lawrence.	33 75
Geo. Storch, P. M.	F. G. Adams	June 29, 1867	To 100 3-cent postage stamps.	3 00
L. R. Palmer	L. R. Palmer	June 30, 1867	To expenses incurred in travelling in pursuance of orders of superintendent of Indian affairs and in discharge of official duty, per account herewith.	41 75
Jas. B. Abbott	H. L. Taylor	June 30, 1867	To use of team for United States Agent Taylor, 2 days, at \$5 per day.	10 00

Jas B. Abbott	do	June 30, 1867	To use of team for United States Agent Taylor	5 00
J. T. Weaver	do	June 30, 1867	To hotel bill	2 50
Edward S. Menager	John G. Pratt	June 30, 1867	To services as clerk at Delaware Indian payment on the registry taken of the Delaware Indians in accordance with the 3d article of the treaty of July 4, 1866, and in compliance with instructions of Commissioner Bogy under date of November 15, 1866, commencing February 18, 1867, and ending February 24, 1867, inclusive, 6 days, at \$4 per diem.	28 00
Lewis A. Menager	do	June 30, 1867	For services of self as clerk at the Delaware Indian payment on the registry taken of the Delaware Indians in accordance with the 3d article of the treaty of July 4, 1866, and in compliance with instructions of Commissioner Bogy under date of November 15, 1866, commencing February 18, 1867, and ending February 24, 1867, inclusive, being 7 days, at \$4 per diem.	28 00
G. W. Huston	do	June 30, 1867	For services of self as clerk at Delaware Indian payment, commencing February 18, 1867, and ending February 24, 1867, inclusive, being 7 days, at \$4 per diem.	28 00
U. Dumdore	do	June 30, 1867	For services of self as clerk at Delaware Indian payment, commencing February 18, 1867, and ending February 24, 1867, inclusive, being 7 days, at \$4 per diem.	28 00
Henry S. Buckley	do	June 30, 1867	For services of self as clerk at the Delaware Indian payment, 7 days, at \$4 per diem.	20 00
E. N. O. Clough	do	June 30, 1867	For services of self as clerk at the Delaware Indian payment, 5 days, at \$4 per diem.	16 00
Joseph Thompson	do	June 30, 1867	For services of self as clerk at the Delaware Indian payment, 4 days, at \$4 per diem.	33 00
S. Dodemith	do	June 30, 1867	Thirty-three dollars in full for printing, binding, and ruling registering rolls.	73 00
John G. Pratt	do	June 30, 1867	To entertaining five clerks while attending the semi-annual payment of the Delaware Indians, in February, 1867, each 7 days, rate \$1 50 per diem, \$52 50; entertaining 1 clerk at \$1 50 per diem, 5 days, \$7 50; forage for one horse for above clerk 5 days at \$1 per diem, \$5; entertaining 2 horses and driver of above clerks, \$3 50; transportation furnished three clerks for 16 miles, to return, \$5.	30 75
John G. Pratt	do	June 30, 1867	For 1 meal for self and feed for 2 horses at Leavenworth, Kansas, twice each week in the 1st quarter, 1867, to and inclusive of March 7, 1867, for the United States mail due this office, 16 miles: 18 meals for self, at 75 cents, \$14 25; 36 feeds for horses, at 37 cents, \$14 25; printing notice (\$2) per order of Superintendent Murphy, January, 1867, \$3 75.	33 75
John G. Pratt	do	June 30, 1367	For one meal for self and feed for 2 horses at Leavenworth, Kansas, twice each week, commencing upon the 23d day of April, 1867, and ending upon the 30th day of June, 1867, inclusive, for the United States mail due this office, distance, 16 miles: to 19 meals for self, at 75 cents, \$14 25; 38 feeds for 2 horses, at 37½ cents each, \$14 25; actual travelling expenses from agency to Lawrence, Kansas, at request of Superintendent Murphy to confer with United States district attorney on public business, in 2d quarter 1867, thence to Leavenworth, Kansas, thence to agency. Distance, 31 miles, \$5 25.	927 10
Elijah Sells	Elijah Sells	Sept. 30, 1866	For commutation of board at Washington, D. C., from April 1 to September 8, both days inclusive, 161 days, at \$3 per day, as authorized by letter of Commissioner of Indian Affairs, July 15, 1865, \$483; for contingent expenses at Washington, D. C., as commissioner appointed by the government to negotiate treaties, from November 1, 1865, to September 1, 1866, at \$14 per month, as authorized by letter of Commissioner of Indian Affairs, August 31, 1866, \$140; for mileage from Washington, D. C., to Lawrence, Kansas, headquarters superintendency, 1,355 miles at 10 cents, as authorized by letters of Commissioner of Indian Affairs, May 9 and September 11, 1865, \$135 50; for mileage and expenses from Lawrence, Kansas, to Beloit, Wisconsin, to take deposition of S. G. Cooley, in the case of James H. Hayes, claimant, &c., under instructions from the Commissioner of Indian Affairs, July 13, 1866, 1,386 miles at 10 cents, \$138 60; hotel bill at Beloit, \$10; hire of horses and carriage to go to the country to find Mr. S. G. Cooley, \$20.	150 00
H. S. J. Hayes	do	Sept. 30, 1866	For services as assistant clerk in the office of the superintendent of Indian affairs, during the third quarter ending September 30, 1866, engaged in copying in the records of the office at the rate of \$600 per annum.	150 00
Butler Sells	do	Sept. 30, 1866	For services as messenger to superintendent of Indian affairs, for the quarter ending September 30, 1866, at the rate of \$600 per annum.	34 00
John Carey	do	Sept. 30, 1866	Thirty-two bushels of oats at 50 cents, \$16; 3 tons of hay at \$6, \$18.	89 75
William Hayes	do	Sept. 30, 1866	For travelling expenses from Washington, D. C., to Lawrence, Kansas: Carriage to depot at Washington, D. C., \$2 50; railroad fare Washington to Baltimore, \$1 50; carriage transferring from depot at Baltimore, \$1 25; railroad fare from Baltimore to St. Joseph, Mo., \$49 25; sleeping car from Balti-	

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
William Hayes—Cont'd.	Eljah Sells.....	Sept. 30, 1866	more, \$2 50; breakfast at Altoona and dinner at Pittsburg, \$2 75; supper at Alliance, \$1; hotel at Cresline one night, \$2 50; sleeping car to Fort Wayne, Ind., \$2 50; breakfast at Ft. Wayne, \$1 25; dinner at Lafayette, \$1; supper at Decatur, Ill., \$1; lodging and breakfast at Quincy, Ill., \$2 50; carriage to hotel and return to depot, \$1 50; dinner at Palmyra, Mo., \$1 25; supper at Brookfield, Mo., \$1; sleeping car to St. Joseph, Mo., \$2 50; railroad fare from St. Joseph to Lawrence, Kansas, \$9 50; breakfast, \$1 50; omnibus from depot at Lawrence, \$1. For charter of steamer American for trip to Scullyville Landing, transporting one hundred (100) tons of Indian supplies for Choctaw and Chickasaw agency from Fort Smith, Arkansas. For travelling expenses from Lawrence, Kansas, to Washington, D. C., on official business: Omnibus fare and baggage at Lawrence, \$1; railroad fare from Lawrence to St. Louis, \$17; supper at Wyandotte, \$1 50; sleeping car to St. Louis, \$2 50; breakfast at Franklin, \$1 50; carriage to hotel at St. Louis, \$1 50; dinner, \$2 50; carriage to depot at St. Louis, \$1 50; railroad fare from St. Louis to Baltimore, \$33; supper at Macon, \$1 25; sleeping car, \$2 50; breakfast, \$1; dinner, \$1 25; supper, \$1; hotel at Cresline over night, \$2 50; sleeping car to Harrisburg, \$2 50; breakfast at Harrisburg, \$1 75; dinner at Baltimore, \$2 50; carriage to hotel at Baltimore, \$1 50; railroad fare from Baltimore to Washington, \$1 50; carriage from depot to hotel at Washington, \$1 50; carriage from hotel to depot, \$1 50. For setting springs and repairing buggy, \$16 80; four shoes removed from horses, \$1 65; two shoes set, \$1; two new shoes and setting, \$2 25. Telegrams: Sells to Hayes, \$6 60; Hayes to Sells, \$4 60; Sells to Hayes, \$3 60; Hayes to Sells, \$9 60; Sells to Fullo, \$10 20; Fullo & Co. to Sells, \$4 20; Sells to Fullo & Co., \$5 80; Fullo & Co. to Sells, \$5; Sells to Hayes, \$6 80; Sells to Hayes, \$5 20; Coleman to Hayes, \$5 80; Hayes to Fullo, \$4 20; Fullo to Hays, \$3 60; Hayes to Coleman, \$4 54. Two gallons coal oil for office, \$1 25, \$2 50; 2 gallons coal oil for office, \$1 25, \$2 50; 2 gallons coal oil for office, \$1 25, \$2 50; 2 gallons coal oil for office, \$1 25, \$2 50; 2 gallons coal oil for office, \$1 25, \$2 50; 2 gallons coal oil for office, \$1 25, \$2 50. Rent of post office box, \$1 75; postage, \$1; 106 feet stove wood for office, \$7 50; cleaning windows and floor in office, \$2; W. D. Sherd, 800 voucher sheets, sub-voucher 1, \$6 95; James English, printing 800 vouchers, sub-voucher 2, \$10; Gilliland & Fonsant, sub-voucher No. 3, \$5 30. To despatch from Washington, D. C., to Indian Agent Harlan To express charges on one box from Washington, D. C., to Lawrence, containing official documents and papers. Putting six shoes on two horses, \$3 25; 4 new shoes and putting on two horses, \$3 50; repairing buggy, \$3; 4 new shoes and putting on two horses, \$3; putting 4 shoes overcast on two horses, \$2. Repairing harness, \$2; two martingale pieces in repairing harness, \$3; 1 pair fly nets, \$10; new double hand pieces on lines, \$4 25; 1 pair heavy bridle bits for harness, \$5; 2 patent leather collars renewed for harness, \$9; 1 whip, \$2 50. For services as assistant clerk to the superintendent of Indian affairs, southern superintendency, from the 1st of November to the 31st of December, 1866, inclusive, two (2) months, \$50, \$100, at the rate of \$660 per annum; services as messenger from November 1 to December 1, 1866, inclusive, one month, \$50, at \$600 per annum. Ordered by Commissioner of Indian Affairs at Washington to go to Washington, D. C.: Stage fare from Batesville to Jacksonport, Arkansas, \$4; board at Jacksonport, Arkansas, detention for boat, 2 days, \$5; steamboat fare to Duvall's Bluff and railroad to Little Rock, \$17; board at Little Rock 2	\$550 00 84 75
William B. Noroland	do	Aug. 31, 1866		
William Hayes	do	Sept. 30, 1866		
C. W. Dickinson.....	do	Sept. 30, 1866		21 61
West Union Teleg'h Co.	do	Sept. 30, 1866		79 74
P. M. Woodward.....	do	Sept. 30, 1866		17 50
Eljah Sells.....	do	Sept. 30, 1866		34 50
West Union Teleg'h Co.	do	Sept. 30, 1856		3 60
U. S. Express Co	do	Sept. 30, 1866		14 85
E. R. Jeannings	do	Sept. 30, 1866		13 75
J. G. Sands.....	do	Sept. 30, 1866		35 75
B. E. Burns	W. Byers	Dec. 31, 1867		150 00
William Byers.....	do	Dec. 31, 1867		562 10

Elijah Sells.....	Elijah Sells.....	Nov. 30, 1866	days, \$5; fare from Little Rock to Memphis, railroad and steamboat, \$17; meal at Duvall's Bluff, \$1; hotel fare at Memphis, \$3; 'bus, \$1; railroad fare from Memphis to Washington, \$40 50; meals on same trip, \$6; sleeping cars on trip from Memphis to Washington, \$3; hotel bill in Washington, 25 days at \$4 per day, \$100; stationery, &c., \$5. Expenses from Washington City, via Lawrence, Kansas, Wichita agency, to Fort Smith, for self and assistant clerk, Benjamin F. Burns: Railroad fare for two from Washington to New York \$16 60; baggage, portage, &c., \$2; sleeping cars, \$3; hotel bill for 2 at Astor House, two days, \$10 each, \$20; railroad fare for two from New York to St. Louis, \$23; meals for two, \$12; sleeping cars, \$6; fare at St. Louis, Southern Hotel, 1½ day for two, \$7 50 each, \$5; 'bus fare and baggage, \$2; railroad fare from St. Louis to Lawrence, Kansas, for self and assistant clerk, Burns, each \$17 50, \$35; meals for two from St. Louis to Lawrence, Kansas, \$3, \$6; 'bus fare for two, \$1; expenses from Lawrence to Wichita agency, including meals, feed for two horses, lodging 5 days, at \$4, \$20; expenses 4 days at Wichita agency, \$3, \$12; expenses from Wichita agency to Fort Smith, for self and assistant clerk Burns, 11 days, at \$4, \$44. Expense sending messenger from Lawrence, Kansas, to Kansas City after goods which were shipped by Bogg & Fry, St. Louis, but detained: Railroad fare to and from Kansas City, messenger, \$5 50; hotel fare and telegraphing, \$4; portage and hack hire, \$1; drayage at Fort Smith on stationery from boat to office, \$1; stationery for official business, at Lawrence, Kansas, \$1; board bill at Lawrence, Kansas, sup't assistant clerk, Burns, telegraph bill, &c., as per sub-voucher, at Eldridge House, \$74 50. For 42 feet cord wood, \$2 50; 64 feet cord wood, \$4; cleaning floor and window in office, \$2; postage, \$1; 42 feet cord wood, \$2 50; cleaning floor and windows in office, \$2; 50 feet cord wood, \$3; postage, \$2; cleaning floor and windows in office, \$2.	20 00
C. H. Wood.....	William Byers.....	Dec. 31, 1866	For services as messenger to the superintendent of Indian affairs, in southern superintendency, from the 1st to the 31st of December, 1866, inclusive, one month, \$59, at the rate of \$600 per annum.	50 00
Butler Sells.....	Elijah Sells.....	Nov. 30, 1866	For salary as messenger to superintendent of Indian affairs, from October 1 to November 30, 1866, both days included, is 61 days, at the rate of \$600 per annum.	99 45
Drake & Crew.....	do.....	Nov. 8, 1866	To 10 quires letter paper at 30 cents, \$3; 1 dozen lead pencils, \$1; 5 quires note paper at 20 cents, \$1...	5 50
B. W. Woodward.....	do.....	Nov. 25, 1866	2 gallons coal oil, \$1 25, \$2 50; 2 gallons coal oil, \$1 25, \$2 50; 1 gallon coal oil, \$1.....	6 00
P. M. Hamlin.....	do.....	Nov. 25, 1866	For keeping and feeding 3 horses belonging to the southern superintendency of Indian affairs, from October 1 to November 20, 1866, both days included, is 7 2-7th weeks at \$4 50 per week, each horse.	98 36
P. M. Hamlin.....	William Byers.....	Nov. 29, 1866	For repairing set double harness, \$8 25; for repairing buggy, \$25 25; shoeing 3 horses new shoes, \$12; keeping and feeding 3 horses from the 20th to the 29th of November, 1866, both days included, is ten days, at 86 cents per day each.	71 30
Messrs. J. B. Shaw & Co.....	do.....	Dec. 19, 1866	Freight and charges paid "Caldwell" for expressage and transportation of books, papers, and effects, belonging to the office of superintendent of Indian affairs, from Lawrence, Kansas, to Fort Smith, Arkansas, \$59; receiving and storage, \$4 52.	63 52
O. Hastings.....	do.....	Nov. 22, 1866	For one large heavy canvas tent complete.....	65 00
Reynolds & Rankin.....	do.....	Nov. 23, 1866	For 600 voucher & sheet letter, \$16; for 400 voucher & sheet cap, \$14.....	30 00
Steamer American.....	do.....	Dec. 21, 1866	Freight on two (2) boxes stationery, 251 pounds.....	7 11
Ullery & Kerns.....	do.....	Dec. 31, 1866	To livery bill for 2 horses 15 days, \$20; shoeing horses and repairs to buggy, \$8; repairing harness, \$10.	38 00
F. A. Rector.....	do.....	Dec. 31, 1866	For rent of one room as office, from December 1 to December 31, \$15; for fuel from December 1 to December 31, \$1.	19 00
Patterson & Fitch.....	do.....	Nov. 30, 1866	6 reams first-class letter, \$6 25, \$37 50; 4 reams first-class cap, \$8, \$32; 1 ream first-class legal, \$9; 3 reams first-class commercial note, \$4, \$12; 1,000 extra letter envelopes, \$5 50; 1,000 extra legal envelopes, \$10; 12 sheets blotting, \$1; 6 bottles Arnold's fluid, \$1, \$6; 3 inkstands, 75 cents, \$2 25; 4 gross steel pens, \$1 25, \$5; 1 box holders, \$4; 1 gross Faber's pencils, \$12, \$6; 6 ounces sealing wax, \$1; 2 erasers, \$1, \$2; 4 spools office tape, \$1 80, \$7 20; 2 Congress folders, \$1, \$2; 1 pounce box and 3 ounces of pounce, 75 cents; 4 crayon pencils, 25 cents, \$1; 1 dozen pieces rubber, \$2, \$1; 2 quires envelope paper, 75 cents, \$1 50; 3 pen racks, 50 cents, \$1 50; 1 tin paper cutter, 25 cents; 2 bottles carmine ink, 60 cents, \$1 20; 2 pen wipers, 25 cents, 50 cents; 1 gross Swartworth's fasteners, \$3; 2 boxes and drayage, \$2.	155 10
William Byers.....	W. Byers.....	Mar. 28, 1867	1 tin cup, 15 cents.; 1 hammer jack, 65 cents; 1 dusting brush, \$1 50; 1 lamp scissors, \$1; 2 wooden buckets, at 75 cents, \$1 50; 1 tub, \$2; 2 bottles mucilage, at 75 cents, \$1 50; repairing fire tongs, 50	21 15

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
William Byers—Cont'd..	W. Byers	Mar. 28, 1867	cents; repairing pistols, \$5; 2 brooms, at 75 cents, \$1 50; 2 candle stands, at 50 cents, \$1; 1 load fire-wood, \$2 50; 4 pounds candles, at 40 cents, \$1 60; 1 broom, 75 cents.	\$3 00
William Byers.....	do	June 20, 1867	For postage expended in office of superintendent of Indian affairs for fractional 2d quarter, 1867	18 45
Western Union Telegraph Co.	do	Mar. 31, 1867	To telegraphing from Rolla, Missouri, to the Commissioner of Indian Affairs at Washington, D. C., on business connected with the southern superintendency.	173 65
Ullery & Kerens.....	do	June 20, 1867	To feed and stabling for two horses from April 1, 1867, to June 20, 1867, inclusive, two months and twenty days, at rate of \$25 per month for each horse, \$133 40; for horse-shoeing, \$6; repairs on buggy, \$7 50; repairs on harness, \$2 25; 1 whip, \$3; repairs on buggy, \$8 50; blacksmithing bill, \$4 50; horse-shoeing, \$5 50, whip lost, \$3.	15 00
F. E. Adams, P. M.....	do	Mar. 28, 1867	For postage stamps during 1st quarter, 1867.....	133 33
William Davis.....	do	June 20, 1867	For services as messenger at superintendent's office from April 1, 1867, to June 20, 1867, inclusive, 2 months and twenty days, at \$50 per month.	10 00
James M. Johnson	do	Mar. 28, 1867	For 1 coal oil lamp, \$4 40; 1 coal oil can, \$1 25; 1½ gallon coal oil, \$1 60; 1 gallon coal oil, \$1 25; 1 quart coal oil, 25 cents; 1 gallon coal oil, \$1 25.	33 75
Western Union Telegraph Co.	do	Feb. 8, 1867	To telegraphing for William Byers, superintendent of Indian affairs, Fort Smith, Arkansas, message to Commissioner of Indian Affairs, Washington, D. C., 57 words, \$12 70; message to Commissioner of Indian Affairs, Washington, D. C., 60 words, \$13 25; message to Commissioner of Indian Affairs, Washington, D. C., 35 words, \$7 80.	6 75
Woodruff & Blocher	do	Jan. 22, 1867	To advertising proposals for subsistence for the Seminole Indians, 2 times, 3 quarters.....	122 20
J. G. Peavery	do	Mar. 31, 1867	For services and expenditures as special messenger to carry despatches from Fort Smith, Arkansas, to the Seminole and Creek agency, to William Byers, superintendent, while making payments to the Seminole and Creek Indians, 22 days going and returning, self and horse, at \$4 per day, \$88; items of expenses: ferriage at Fort Smith, 50 cents; night lodging, \$1 50; night lodging, \$2; night lodging, \$1 50; dinner and horse feed, \$1; night lodging, \$1 50; night lodging, \$1 50; night lodging, \$1 50; night lodging, \$2; ferriage at Fort Smith, 70 cents; ferriage at Fort Smith, 50 cents; horse-hire, &c., \$2 50; ferriage, 50 cents; horse-hire and dinner, \$1; night lodging, \$2; night lodging, \$2; cash paid at agency for ferriage, \$1 50; amount for board at Creek agency for 4 days, at \$1 50 per day, \$6.	40 00
D. M. Gunter	do	Mar. 30, 1867	For 8 days' service as special messenger from Fort Smith to Fort Gibson, conveying a despatch from Commissioner of Indian Affairs to William Byers, superintendent of Indian affairs, while making payment to Seminole and Creek Indians, \$5 per day.	24 00
Marshall Hawkins	do	Mar. 31, 1867	For services as messenger to carry despatch from Fort Gibson to Seminole agency, (it being the same despatch and papers that were carried from Fort Smith to Fort Gibson by D. M. Gunter,) at \$4 per day, 6 days.	180 00
Gardner & Warren.....	do	Mar. 31, 1867	For the hire of wagon and team from Fort Smith to the Seminole and Creek agencies during the payments to the Creek and Seminole Indians, 30 days, at \$6 per day.	65 00
W. B. Freeman.....	do	Mar. 31, 1867	For services as teamster and messenger from the 22d of February to the 29th of March, inclusive, 30 days, during the payment to the Seminoles and Creeks at the Seminole and Creek agencies.	30 00
M. W. Chilton.....	do	Mar. 23, 1867	For services as teamster for the superintendent of Indian affairs from the 21st day of February to the 22d day of March, 1867, inclusive, on a tour from Fort Smith, Arkansas, to the Seminole and Creek agencies to make payment to said nations, 30 days or 1 month.	90 00
Louis Miller	do	Mar. 25, 1867	For services as a guard and assistant during the payments of the Seminole and Creek Indians, 30 days, at \$3 per day.	

Allen Rich	do	Mar. 31, 1867	For services as cook for William Byers, superintendent and assistant, on the expedition to Seminole and Creek agencies, to make payments to the Seminoles and Creek Indians for 35 days, at \$1 per day.	35 00
Steamer Fort Smith	do	Feb. 24, 1867	For passage of William Byers, superintendent and assistant, from Fort Smith to Fort Gibson, on his way to the Seminole and Creek nations to make payment, to wit: 2 wagons and 4 horses, \$60; W. Byers, superintendent's passage, \$10; J. M. Tibbets, clerk, \$10; Eli Mitchell, clerk, \$10; William Freeman, teamster, \$10; M. Shelton, teamster, \$10; Louis Miller, guard, \$10; Allen Rich, cook, \$10.	130 00
H. E. McKee & Co	do	Mar. 31, 1867	For 100 pounds flour, \$10; 40 pounds sugar, \$8; 43 pounds cheese, \$11 61; 1 case peaches, \$15; 1 case pickles, \$10 50; 1 dozen cans oysters, \$12; 25 boxes sardines, \$8 75; 55 pounds Java coffee, \$24 75; 75 pounds sugar, \$18 75; 1 dozen cans condensed milk, \$5; soda, 75 cents; eggs, \$1; matches, 25 cents; soap, 75 cents; crackers and beef, \$9 90; 1 box caps, \$1; candles, 80 cents; 5½ pounds butter, \$2 75; 2½ yards domestic, \$1 25; rope, \$2 30; 125 pounds ham, \$32 80; 1 axe, \$3; paid ferriage, \$4 50; paid for bread and ferriage, Fort Gibson, \$22; 2 pairs blankets, \$12—\$24; 1 buffalo robe, \$10; 1 desk for office, \$25; ferriage, \$2; freight from Fort Gibson to Fort Smith, \$4.	272 41
E. J. Brown	do	Mar. 8, 1867	For 16 pounds hay, \$2 per hundred, \$32; 19 bushels corn, at \$3—\$57; 3 dozen eggs, at 25 cents, 75 cents; ¼ pound ground pepper, \$1; 2 dozen eggs, at 25 cents, 50 cents.	90 50
George W. Grayson	do	Mar. 19, 1867	For services as clerk to the superintendent during the payment to the Creeks at the Creek agency, 7 days, at \$5 per day.	35 00
Pleasant Porter	do	Mar. 19, 1867	For services as clerk to the superintendent during the payments to the Creeks at the Creek agency, 7 days, at \$5 per day.	35 00
J. S. Atkinson	do	Mar. 19, 1867	For boarding and lodging H. C. McKee, a clerk to superintendent, 10 days, at \$2 per day; boarding Eli Mitchell, clerk, 10 days, \$2—\$20.	40 00
Thomas Adkins	do	Mar. 19, 1867	For services as an assistant to the superintendent as crier to call the names of Indians during the payment to the Creeks at the Creek agency, 7 days, at \$5 per day.	35 00
J. Parkinson & Co	do	Mar. 19, 1867	For 1,700 pounds hay, at \$1 25 per hundred, \$21 25; 32 bushels corn, at \$1 50—\$48; hauling wood during payment, \$15.	84 25
Sarah Davis	do	Mar. 19, 1867	For board of assistants to the superintendent during the Creek payment at the Creek agency, to wit: Louis Miller, guard, 10 days, at \$2 per day, \$20; W. B. Freeman, teamster, 10 days, at \$2 per day, \$20; Thomas Adkins, crier, 7 days, at \$2 per day, \$14; Pleasant Porter, clerk, 7 days, at \$2 per day, \$14; G. W. Grayson, clerk, 7 days, at \$2 per day, \$14.	82 00
Harry Island	do	Mar. 19, 1867	For boarding W. Byers, superintendent, while making Creek payment, 10 days, at \$3 per day, \$30; boarding M. Chilton, teamster, 10 days, at \$2 per day, \$20.	50 00
Gardner & Warren Merchants' National Bank at Little Rock, Arkansas.	do	Mar. 29, 1867	For hire of a horse, 8 days, to Fort Gibson, at \$2 per day. Transmitting money, \$270,000 from Little Rock, Arkansas, to Fort Smith, Arkansas, at \$1 per \$1,000: for Chickasaws, \$50,000; Seminoles, \$42,000; Creeks, \$117,000.	16 00 270 00
William Davis (colored.)	do	Mar. 31, 1867	For services as messenger to the superintendent at his office from January 1 to March 31, 1867, inclusive, making 3 months, at \$50 per month.	150 00
Ullery & Kerns	do	Mar. 31, 1867	For feed and stabling 2 horses from January 1 to February 22, inclusive, at \$20 per month, each, making 1 month and 22 days, \$70 66; 1 whip, \$2 50; 1 water bucket for horses, 75 cents; shoeing horses, \$6; horse feed, \$1 75; buggy whip, \$2 50; horse feed and stabling 2 horses 4 days, \$6; repairing harness, \$4 50; repairing buggy, \$3 50; feed and stabling from January 1 to March 31, 1867, 1 horse, 3 months, at \$20 per month, \$60.	158 16
Eli Cleveland	John J. Humphreys	Mar. 31, 1867	For 7 cords wood, at \$4 per cord, \$28; 1 table, \$9; 3 chairs, at \$1, \$3—\$12; 5½ quires letter paper, at 70 cents, \$3 85; 7 packages envelopes, at 50 cents, \$3 50; 2 bottles ink, at 40 cents, 80 cents; 1 bottle mucilage, 75 cents; 1 gallon kerosene oil, \$2; 1 lamp, \$1 25.	52 15
Collins, Lanigan & Co	do	Jan. 3, 1867	For 1 mattress, \$9; 2 pairs blankets, \$25; 15 yards sheeting, \$9.	43 00
W. Willey	do	Jan. 16, 1867	For 2 pillows	10 00
J. W. Dunn	J. W. Dunn	Mar. 31, 1867	To actual expenses incurred during quarter in lights for office.	4 50
Martin W. Chollar	Martin W. Chollar	Dec. 31, 1866	For expenses incurred in travelling from Skullsylvie, C. N., to Boggy Depot and Choctaw, Chickasaw councils and return, 400 miles, under orders from Superintendent Sells to Agent Coleman, said orders being transferred to me by Agent Coleman, October 16, 1866; hire of mules and buggy, 21 days, at	161 25

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of pay- ment.	Objects of expenditure.	Amount paid.
Martin W. Chollar—Con.	Martin W. Chollar.....	Dec. 31, 1866	\$2 50 per day as per sub-voucher attached, \$52 50; board and meals for self and feed for 2 mules during 21 days' absence from agency as per annexed statement, \$108 75. (Statement.—Board and meals for self and feed for 2 mules from Skullyville to Boggy Depot, 4 days, \$23 75; same at Boggy Depot, 4 days, \$16; same from Boggy Depot to Fishinning City and 1 day stoppage at same, and same from Fishinnings' to Armstrong Academy, 5 days, \$29 25; same at Armstrong Academy, 3 days, \$10 50; same from Armstrong Academy to Skullyville, 5 days, \$29 25.)	4 50
H. E. McKee & Co.....	do	Dec. 31, 1866	For 5 quires letter paper, \$2 50; 5 quires congressional note paper, \$1 25; 50 envelopes, 75 cents.....	44 00
J. A. Tibbetts	do	Dec. 31, 1866	For keeping government horses from October 16, 1866, to date inclusive, 11 weeks, at \$4 per week.....	29 50
G. C. Snow.....	G. C. Snow.....	Dec. 31, 1866	Expenses in going from Neosho Falls, Kansas, to Shawnee Town, Indian territory, and returning to same place, to pay the Senecas and Senecas and Shawnee Indians their annuities: Self, driver, and team 1 night at Neosho Falls, \$3; self, driver, and team 2 nights at Humboldt whilst water bound, \$6; self, driver, and team 1 night at Dr. Miller's, \$2 50; dinner for self and driver and feed for team at Vaughnberg's, \$1 50; self, driver, and team 1 night at Baxter Springs, \$4 50; self, driver, and team 1 night at Baxter Springs, \$4 50; self, driver, and team 1 night at Griffith's, \$2 50; self, driver, and team 1 night at Humboldt, \$3; self 5 days at Humboldt, whilst there taking evidence on Osage depredations, \$3.	
G. C. Snow	do	June 30, 1867	To bus fare from Washington House to depot, 50 cents; supper at Relay House, 75 cents; state room, \$2 25; breakfast at Relay House, 75 cents; dinner at Grafton, 75 cents; supper at Parkersburg, 75 cents; sleeping berth, \$1 75; breakfast at Cincinnati, 75 cents; dinner at Leesville, 75 cents; supper at Leesville, 75 cents; lodging and breakfast at St. Louis, \$2; bus fare, 50 cents; dinner at Hermann, 75 cents; supper at Sedalia, 75 cents; lodging and breakfast at Wyandotte, \$1 50; railroad fare from Wyandotte to Lawrence, \$2 75; bus fare at Lawrence, 50 cents; dinner, supper, lodging, and breakfast at Lawrence, \$3; hack fare from Lawrence to Baldwin City, \$1 50. Expenses in going to and returning from Lawrence to get money for the Seneca, Seneca and Shawnee Indians: Hack fare to Lawrence and back to Baldwin, \$3; to board 1 day at Eldridge House, Lawrence, \$3. Expenses in going and returning from Indian territory: dinner at farm house, 50 cents; self 1 night at Osawatimie, \$2; to dinner at farm house, 50 cents; 1 night at Mound City, \$1 75; dinner at Fort Scott, 75 cents; 1 night at Dry Wood, \$1 50; dinner at farm house, 40 cents; 1 night at Shawnee Creek, \$1 50; dinner at Baxter Springs, 50 cents; 3 days' board at Baxter Springs, \$5. (On my return from the Indian territory assisting the paymaster in paying the Quapaw soldiers,) to dinner at Cherry creek, 50 cents; 1 night at Noble's, \$1 50; 1 night at Big creek, \$1; dinner at Humboldt, 50 cents; 2 nights at Neosho Falls, \$2 50; dinner at Central City, 50 cents; 1 night at Ohio City, \$1 50. Expenses to and from Humboldt to Baldwin City on Indian business: To dinner and horse feed at Ohio, \$1 25; self and team 1 night at Central City, \$2 50; self and team 1 dinner at Carlyle, \$1; self and team 1 night at Humboldt, \$3; self and team 1 dinner at Carlyle, \$1; self and team 1 night at Central City, \$2 50; use of team the 20th, 21st, 22d, 24th, making 4 days, at \$3 per day, \$12.	74 65
John H. Semmes.....	G. C. Snow	Feb. 7, 1867	To boarding G. C. Snow, United States Indian agent, from February 1 to February 7, A. D. 1867, both days inclusive, making 7 days, at \$3 50 per day.	24 50
Cyrus Snow.....	do	May 2, 1867	To services of self and team in taking G. C. Snow, United States Indian agent, from and returning to Baldwin City, Kansas, to the Seneca, Seneca and Shawnee nations, in the Indian territory, on official business, from April 15 to May 2, 1867, both days inclusive, making nineteen (19) days, at \$5 per day.	95 00
Lewis Davis.....	do	Apr. 1, 1867	For 5 cords wood for use of agency, at \$2 50 per cord.....	12 50
Englemann & Brinkmann.....	do	May 14, 1867	To 14 sacks Planet's mills, at \$7 90, \$110 60; 1 barrel sugar, Havana, 223 pounds, at 15½ cents, \$33 45; 1 sack coffee, 166 pounds, at 26½ cents, \$43 58; 4 boxes, 19 6-10 pounds, tobacco, at 50 cents, \$34 65; 6 sacks flour, Great Western mills, at \$8 75, \$52 50.	274 78

Lewis Davis.....	do	June 30, 1867	To fuel furnished special agent Mitchell for use of office during the 2d quarter 1867, 5 cords, at \$250 per cord.	12 50
Scott Moore	do	Dec. 31, 1866	For furnishing a team and going with the same from Neosho Falls, Kansas, to Shawneetown, Indian territory, and returning to the same place, for the purpose of taking G. C. Snow, United States Neosho Indian agent, down to said Shawneetown, to pay the Senecas, Shawnee and Seneca Indians their annuities: Time from November 10 to November 22, A. D. 1866, both days inclusive, making 13 days, at \$3 50 per day.	45 50
R. C. Fox, cashier American Telegraph Co.	John R. Goodwin	July 11, 1866	For message to Cooley, from Whelan, New York, 75 cents; for message from Mix to Cooley, New York, 85 cents; for message from Mix to Cooley, 75 cents.	2 35
J. S. Dodge, agt. Adams's Express Company.	do	July 18, 1866	For freight on 1 parcel from Leavenworth, Kansas Territory.....	2 00
Jasper Elkins	do	July 19, 1866	To repairs on carriage shafts, \$2 50; 1 swingletree, \$1 50; 4 new bolts, \$1; 1 band on hub, \$1 50	6 50
Insulated Lines Telegraph	do	July 21, 1866	For message from New York to M. Cooley, 93 cents; message from New York to M. Cooley, 75 cents; message from Washington to Wheeler, 75 cents; message from New York to Cooley, \$1 29; message from New York to Mix, 75 cents.	4 47
Insulated Lines Telegraph Company.	do	July 21, 1866	For message to Wheeler, New York, 81 cents; message to Wheeler, New York, 75 cents; message from Wheeler to M. Cooley, 75 cents; message from Buckley & Co., to M. Cooley, 75 cents.	3 06
Kneessl & Norfleet	do	July 28, 1866	To 1 set harness, \$75.....	75 00
George Lewis	do	July 31, 1866	For services as clerk in office of Indian affairs, for the month ending July 31, 1866, at the rate of \$1,200 per annum, \$101 09; less tax, \$2 53.	101 09
J. M. Davidson.....	do	July 31, 1866	For services as clerk in office of Indian affairs, for the month ending July 31, 1866, at the rate of \$1,200 per annum, \$101 09; less tax, \$2 53.	101 09
Wm. H. Babcock	do	July 31, 1866	For services as clerk in office of Indian affairs, for the month ending July 31, 1866, at the rate of \$1,200 per annum, \$101 09; less tax, \$2 53.	101 09
Wm. E. Fuller.....	do	July 31, 1866	For services as clerk in office of Indian affairs, for the month ending July 31, 1866, at the rate of \$1,200 per annum, \$101 09; less tax, \$2 53.	101 09
Wm. P. Copeland	do	July 31, 1866	For services as clerk in office of Indian affairs, for the month ending July 31, 1866, at the rate of \$1,200 per annum, \$101 09; less tax, \$2 53.	101 09
C. C. Royce.....	do	July 31, 1866	For services as clerk in office of Indian affairs, for the month ending July 31, 1866, at the rate of \$1,200 per annum, \$101 09; less tax, \$2 53.	101 09
Charles Herzog.....	do	July 31, 1866	For services as clerk in office of Indian affairs, for the month ending July 31, 1866, at the rate of \$1,200 per annum, \$101 09; less tax, \$2 53.	101 09
Arthur Moffatt	do	July 31, 1866	For services as clerk in office of Indian affairs, for the month ending July 31, 1866, at the rate of \$1,200 per annum, \$101 09; less tax, \$2 53.	101 09
Charles Fishbaugh.....	do	July 31, 1866	For services as clerk in office of Indian affairs, for the month ending July 31, 1866, at the rate of \$1,200 per annum, \$101 09; less tax, \$2 53.	101 09
Thomas E. McGraw	do	July 31, 1866	For services as clerk in office of Indian affairs, for the month ending July 31, 1866, at the rate of \$1,200 per annum, \$101 09; less tax, \$2 53.	101 09
Boon Chambers	do	July 31, 1866	For services as clerk in office of Indian affairs, for the month ending July 31, 1866, at the rate of \$1,200 per annum, \$101 09; less tax, \$2 53.	101 09
J. N. Eby.....	do	July 31, 1866	For services as clerk in office of Indian affairs, for the month ending July 31, 1866, at the rate of \$1,200 per annum, \$101 09; less tax, \$2 53.	101 09
J. M. Williams.....	do	July 31, 1866	For services as clerk in office of Indian affairs, for the month ending July 31, 1866, at the rate of \$1,200 per annum, \$101 09; less tax, \$2 53.	101 09
Isaac H. Uncles.....	do	July 31, 1866	For services as clerk in office of Indian affairs, for the month ending July 31, 1866, at the rate of \$1,200 per annum, \$101 09; less tax, \$2 53.	60 65
John Smallwood.....	do	July 31, 1866	For services as assistant laborer in office of Indian affairs for the month ending July 31, 1866, at the rate of \$720 per annum, \$60 65; less tax, 50 cents.	25 00
A. Brown	do	Aug. 2, 1866	To livery of 1 horse for office of Indian affairs for the month ending July 31, 1866, at the rate of \$25 per month.	4 00
Insulated Lines Telegraph Company.	do	Aug. 4, 1866	To 4 horseshoes, \$2; to 4 horseshoes, \$2.....	75
	do		For message to Wheeler, from Cooley, 75 cents.....	

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
D. N. Cooley	John R. Goodwin	Aug. 11, 1866	For commutation of mileage in going from Washington, D. C., to Hartford, Conn., to purchase goods for Navajo Indians, and return to Washington, 688 miles, at 10 cents per mile, \$68 80; to commutation of expenses while engaged on above business, June 15, 16, 17, and 18, 4 days, at \$5 per day, \$20; commutation of mileage in going from Washington, D. C., to New York, to purchase goods for Upper Missouri Indians, and return, 464 miles, at 10 cents per mile, \$46 40; commutation of expenses while engaged on above business, August 4, 5, 6, and 7, 4 days, at \$5 per day, \$20; paid for carriage while on said business, for which it was inconvenient to obtain vouchers, \$4 50; for commutation of mileage in going from Washington, D. C., to Philadelphia, August 9, on official business, by direction of Secretary of the Interior, and return, 284 miles, at 10 cents per mile, \$28 40; commutation of expenses while in Philadelphia, August 10, 1 day, \$5; for amount paid for telegraph despatches, for which it was inconvenient to obtain vouchers, (to Carney & Stevens, to L. T. Smith, and to Hartford, and replies,) \$12 62; less tax on \$188 60, \$9 43.	\$205 72
J. M. Williams	do	Aug. 15, 1866	For services as clerk in office of Indian affairs from 1st to 15th August, both inclusive, 15 days, at the rate of \$1,200 per annum, \$48 91; less tax, \$1 22.	48 91
Henry Sonneborn	do	Aug. 22, 1866	For 14 day's board for 3 Indians. (Pottawatomies,) at \$1 50 per day, \$6 75; 1½ day's board for 2 children Indians, at 75 cents per day \$2 25.	9 00
James McGraw	do	Aug. 23, 1866	For furnishing 1 carriage to the funeral of Thomas Pegg, a Cherokee Indian, \$5.	5 00
D. M. Cooley	do	Aug. 23, 1866	For commutation of mileage in going from Washington to New York, August 12, and return, August 18, for the purpose of purchasing goods for the Upper Missouri Indians, 464 miles, at 10 cents per mile, \$46 40; commutation of expenses while engaged on above business, from Monday, August 13, to Friday, August 17, both inclusive, (except Thursday, August 16,) 4 days, at \$5 per day, \$20; commutation of mileage from Washington to New York, August 20, and return, August 22, 464 miles, at 10 cents per mile, (to receipt for and receive Indian goods,) \$46 40; commutation of expenses while engaged on above business, 1 day, \$5; less tax, \$5 89.	117 80
American Telegraph Co.	do	Aug. 25, 1866	For message Cooley to Wheeler, Lake Mahopac, 49 cents; message, Cooley from Watson, Leavenworth, \$3 55; message, Cooley from Murphy, Atchison, \$13 80; message, Cooley from Watson, Leavenworth, \$5 15; message, Mix from Cooley, New York, 99 cents; message, Cooley to Martin, Santa Fé, \$9 10; message, Cooley to Murphy, Atchison, \$6 60; message, Cooley to Murphy, Atchison, \$8 80; message, Cooley to Latrobe, Baltimore, 45 cents; message, Cooley to Watson, Leavenworth, \$3 65; message, Cooley to Wheeler, New York, 75 cents; message, Cooley to Graves, Chicago, \$2 34; message, Wynkoop to Wynkoop, Topeka, \$6 22; message, Cooley from Thayer, New York, 75 cents; message, Cooley to Adams's Express, \$1 29; message, Cooley to Deering, Waverly, \$2 90; message, Cooley to Gross, New York, 75 cents; message, Rice, Oskaloosa, \$3 20; message, Cooley from Gross, New York, 87 cents; message, Cooley from Cooper, Omaha, \$10 56; message, Cooley to Hall, Denver, \$11 27; message, Cooley to Gross, New York, 75 cents; message, Cooley to Cumming, Philadelphia, 54 cents; message, Cooley to Girard House, Philadelphia, 58 cents; message, Cooley to Head, Salt Lake, \$4 90; message, Cooley to Webb, Detroit, \$1 95; message, Cooley from Murphy, Atchison, \$8 22; message, Cooley from United States Express Company, New York, \$1 29, \$112 71; deduct Cooley's, \$4 23, \$108 48.	108 48
K. F. Page	do	Aug. 29, 1866	For 1 leather satchel, \$12.	12 00
G. C. Snow	do	Aug. 30, 1866	For services as special commissioner to examine and report on Cherokee neutral lands, &c., per instructions of Secretary of the Interior, dated 3d instant, herewith, viz: From August 4 to September 8, 1866, inclusive, 36 days, at \$3 per day, \$108; cash paid messenger, bearer of telegram from Lawrence to Baldwin City, Kansas, August 41, \$66, \$4; mileage from Baldwin City to and through neutral lands,	407 50

Charles C. Royce	do	Aug. 31, 1866	and return, 287 miles; mileage from Baldwin City, Kansas, to Washington, D. C., and return, 2,668 miles, 2,955 miles, at 10 cents per mile, \$295 50, \$407 50; less tax, 5 per cent., \$20 18.	101 09
J. M. Davidson	do	Aug. 31, 1866	For services as clerk in office of Indian affairs for the month ending August 31, 1866, at the rate of \$1,200 per annum, \$101 09; less tax, \$2 53.	101 09
W. H. Babcock	do	Aug. 31, 1866	For services as clerk in office of Indian affairs for the month ending August 31, 1866, at the rate of \$1,200 per annum, \$101 09; less tax, \$2 53.	101 09
Boon Chambers	do	Aug. 31, 1866	For services as clerk in office of Indian affairs for the month ending August 31, 1866, at the rate of \$1,200 per annum, \$101 09; less tax, \$2 53.	101 09
George Lewis	do	Aug. 31, 1866	For services as clerk in office of Indian affairs for the month ending August 31, 1866, at the rate of \$1,200 per annum, \$101 09; less tax, \$2 53.	101 09
Thomas E. McGraw	do	Aug. 31, 1866	For services as clerk in office of Indian affairs for the month ending August 31, 1866, at the rate of \$1,200 per annum, \$101 09; less tax, \$2 53.	101 09
Charles Fishbaugh	do	Aug. 31, 1866	For services as clerk in office of Indian affairs for the month ending August 31, 1866, at the rate of \$1,200 per annum, \$101 09; less tax, \$2 53.	101 09
Charles Herzog	do	Aug. 31, 1866	For services as clerk in office of Indian affairs for the month ending August 31, 1866, at the rate of \$1,200 per annum, \$101 09; less tax, \$2 53.	101 09
James N. Eby	do	Aug. 31, 1866	For services as clerk in office of Indian affairs for the month ending August 31, 1866, at the rate of \$1,200 per annum, \$101 09; less tax, \$2 53.	101 09
William P. Copeland	do	Aug. 31, 1866	For services as clerk in office of Indian affairs for the month ending August 31, 1866, at the rate of \$1,200 per annum, \$101 09; less tax, \$2 53.	101 09
Arthur Moffatt	do	Aug. 31, 1866	For services as clerk in office of Indian affairs for the month ending August 31, 1866, at the rate of \$1,200 per annum, \$101 09; less tax, \$2 53.	101 09
William E. Fuller	do	Aug. 31, 1866	For services as clerk in office of Indian affairs for the month ending August 31, 1866, at the rate of \$1,200 per annum, \$101 09; less tax, \$2 53.	101 09
G. W. Scriver	do	Aug. 31, 1866	For services as clerk in office of Indian affairs from August 3 to 31, 1866, both inclusive, 29 days, at the rate of \$1,200 per annum, \$94 56; less tax, \$2 36.	94 56
J. C. Kretchmar	do	Aug. 31, 1866	For services as clerk in office of Indian affairs from August 20 to 31, 1866, both inclusive, 12 days, at the rate of \$1,400 per annum, \$45 65; less tax, \$1 30.	45 65
Isaac H. Uncles	do	Aug. 31, 1866	For services as assistant laborer in office of Indian affairs for the month ending August 31, 1866, at the rate of \$720 per annum, \$60 65; less tax, 50 cents.	60 65
Bankers' and Brokers' Telegraph Co.	do	Aug. 31, 1866	For message from Secretary Harlan to L. T. Smith, Leavenworth, \$18 14; message from Secretary Harlan to D. R. Anthony, Leavenworth, \$11 85.	29 99
E. McCooley	do	Aug. 31, 1866	For clerical services in copying official papers for office of Indian affairs, 12,960 words, at 10 cents per 100.	12 96
John Smallwood	do	Aug. 31, 1866	For livery of 1 horse for office of Indian affairs for the month ending August 31, 1866, at the rate of \$25 per month.	25 00
Charles Fishbaugh	do	Sept. 15, 1866	For services as clerk in office of Indian affairs from September 1 to 15, both inclusive, 15 days, at the rate of \$1,200 per annum, \$48 69; less tax, \$1 21.	48 69
E. McCooley	do	Sept. 10, 1866	For clerical services in copying official documents for office of Indian affairs, 26,376 words, at the rate of 10 cents per 100 words, \$26 37.	26 37
Alexander Johnston	do	Sept. 19, 1866	For expense of trip to New York to procure samples of cloths and hardware, under orders of Commissioner of Indian Affairs; commutation of travelling expenses from Washington, D. C., to New York, 232 miles, at 10 cents per mile, \$23 20; expenses in New York, 1 day, at \$4 per day, \$4; commutation of travelling expenses from New York to Washington, 232 miles, at 10 cents per mile, \$23 20—\$50 40; deduct tax, \$2 52.	50 40
T. D. Coryell	do	Sept. 17, 1866	For bag, 25 cents, and check, 50 cents—75 cents, for safe keys for Indian office	75
William H. Babcock	do	Sept. 21, 1866	For services as clerk in office of Indian affairs from September 1 to 20, both inclusive, at the rate of \$1,200 per annum, \$65 21; less tax on \$32 60, \$1 63.	65 21
H. J. Alvord	do	Aug. 21, 1866	For transportation and subsistence from Washington, D. C., to Michigan, of Me-saw-bay, his wife and three children, (order of Charles E. Mix acting Commissioner, to H. J. Alvord.)	75 00

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Adams Express Co..... American Telegraph Co.	John R. Goodwin..... .....do	Sept. 24, 1866 Sept. 26, 1866	For freight on 1 box from New York to Washington, D. C..... For message, Cooley to Murphy, Atchison, \$3 60; message, Cooley from Leavenworth, \$6 12; message, Cooley to Webb, Detroit, \$1 95; message, Cooley to Wheeler, New York, 75 cents; message, Cooley to Wheeler, Lake Mahopac, \$1 25; message, Cooley to Graves, New York, \$2 19; message, Cooley to Graves, New York, 75 cents; message, Cooley to Graves, New York, 75 cents; message, Cooley to Wheeler, Atchison, \$3 80; message, Sells from Reynolds, Lawrence, \$9; message, Cooley from Head, Salt Lake, \$4 90; message, Cooley from Geersey, Omaha, \$9 28; message, Cooley to Sheldon, Buckley & Co., New York, 75 cents; message, Cooley to Sheldon, Buckley & Co., New York, \$1 83; message, Cooley from Buckley, Sheldon & Co., New York, 99 cents; message, Mix to Wheeler, New York, 87 cents; message, Cooley to proprietor Planters' House, Leavenworth, \$4 75; message, Cooley to Graves, Dubuque, \$3 38; message, Cooley to Wheeler, New York, 75 cents; message, Cooley from Rice & Co., Leavenworth, \$3 55; message, Cooley to Giamsy, St. Louis, \$2 48; message, Cooley from Giamsy, St. Louis, \$4 04; message, Cooley from O'Neill, Lepwai, via Vancouver, \$33 41; message, Mix to Murphy, Atchison, \$9; message, Mix to Smith, Leavenworth, \$5 75; message, Mix from Cooley, New York, \$1 11; message, Mix to Graves, St. Louis, \$2 35; message, Cooley from Irwin, St. Louis, \$5 21; message, Cooley from Gurnsey, St. Louis, \$6 12; message, Cooley from Irwin, St. Louis, \$4 69; message, Mix to Cooley, New York, 75 cents; message, Mix to Graves, St. Louis, \$2 35; message, Cooley to Graves, Dubuque, \$2 90; message, Cooley to Smith, Detroit, \$1 95; message, Cooley to Wheeler, New York, 75 cents; message, Cooley to Wheeler, New York, 75 cents; message, Cooley from D. W. C. A., New York, 81 cts; message, Cooley to Irwin, St. Louis, \$2 35; message, Cooley to Wheeler, New York, 75 cents; message, Cooley from Wheeler, New York, 75 cents; message, Mix to Graves, Dubuque, \$2 90; message, Mix to Wyukoop, Leavenworth, \$3 55; message, Cooley to Sears, New York, 75 cents; message, Cooley from Curtis, Keokuk, \$5 38; message, Cooley to Savery, New York, 75 cents; message, Cooley to Wheeler, New York, 75 cents; message, Cooley to Wheeler, New York, 75 cents; message, Cooley to Murphy, Atchison, \$3 60; message, Cooley to Graves & Irwin, St. Louis, \$2 35; message, Cooley to Johnson, Lexington, \$3 16; message, Cooley to Johnson, Toledo, \$2 90; message, Cooley to Buckley, Sheldon & Co., New York, 75 cents; message, Cooley from Irwin, St. Louis, \$2 35; message, Cooley to Savery, New York, 75 cents; message, Cooley from Head, Salt Lake, \$4 90; message, Cooley to Wheeler, New York, 75 cents; message, Mix to Head, Salt Lake, \$4 90; message, Mix from Head, Salt Lake, \$5 62; message, Harlan from Cooley, New York, 75 cents; message, Harlan from Cooley, Philadelphia, 66 cents. For difference in exchange of carriages	\$1 25 199 00
Andrew J. Joyce & Co .. D. N. Cooley.....	do	Sept. 28, 1866 Sept. 29, 1866	For mileage from Washington, D. C., to New York (September 6) and return, (September 7,) on business connected with the purchase of samples of Indian dry goods, 464 miles, at 10 cents per mile, \$46 40; commutation of expenses while engaged on said business, 1 day, at \$5 per day, \$5—\$51 40; deduct tax, \$2 57. For services as clerk in office of Indian affairs for the month ending September 30, 1866, at the rate of \$1,400 per annum, \$114 14; less tax, \$3 26. For services as clerk in office of Indian affairs for the month ending September 30, 1866, at the rate of \$1,200 per annum, \$97 82; less tax, \$2 44. For services as clerk in office of Indian affairs for the month ending September 30, 1866, at the rate of \$1,200 per annum, \$97 82; less tax, \$2 44. For services as clerk in office of Indian affairs for the month ending September 30, 1866, at the rate of \$1,200 per annum, \$97 82; less tax, \$2 44.	400 00 51 40
J. T. Kretschmar	do	Sept. 30, 1866		114 14
George Lewis	do	Sept. 30, 1866		97 82
Charles Herzog.....	do	Sept. 30, 1866		97 82
G. W. Scriver.....	do	Sept. 30, 1866		97 82

J. M. Davidson.....	Sept. 30, 1866	For services as clerk in office of Indian affairs for the month ending September 30, 1866, at the rate of \$1,200 per annum, \$97 82; less tax, \$2 44.	97 82
William P. Copeland.....	Sept. 30, 1866	For services as clerk in office of Indian affairs for the month ending September 30, 1866, at the rate of \$1,200 per annum, \$97 82; less tax, \$2 44.	97 82
J. N. Eby.....	Sept. 30, 1866	For services as clerk in office of Indian affairs for the month ending September 30, 1866, at the rate of \$1,200 per annum, \$97 82; less tax, \$2 44.	97 82
Arthur Moffatt.....	Sept. 30, 1866	For services as clerk in office of Indian affairs for the month ending September 30, 1866, at the rate of \$1,200 per annum, \$97 82; less tax, \$2 44.	97 82
Boon Chambers.....	Sept. 30, 1866	For services as clerk in office of Indian affairs for the month ending September 30, 1866, at the rate of \$1,200 per annum, \$97 82; less tax, \$2 44.	97 82
William E. Fuller.....	Sept. 30, 1866	For services as clerk in office of Indian affairs for the month ending September 30, 1866, at the rate of \$1,200 per annum, \$97 82; less tax, \$2 44.	97 82
Thomas E. McGraw.....	Sept. 30, 1866	For services as clerk in office of Indian affairs for the month ending September 30, 1866, at the rate of \$1,200 per annum, \$97 82; less tax, \$2 44.	97 82
C. C. Royce.....	Sept. 30, 1866	For services as clerk in office of Indian affairs for the month ending September 30, 1866, at the rate of \$1,200 per annum, \$97 82; less tax, \$2 44.	97 82
L. T. Brennan.....	Sept. 30, 1866	For services as clerk in office of Indian affairs for the month ending September 30, 1866, at the rate of \$1,200 per annum, \$97 82; less tax, \$2 44.	97 82
Isaac H. Uncles.....	Sept. 30, 1866	For services as clerk in office of Indian affairs from September 22 to 30, both inclusive, 9 days, at the rate of \$1,200 per annum, \$29 34; less tax, 73 cents.	29 34
John Smallwood.....	Sept. 30, 1866	For services as assistant laborer in office of Indian affairs for the month ending September 30, 1866, at the rate of \$720 per annum, \$58 70; less tax, 50 cents.	58 70
National Intelligencer.....	Sept. 29, 1866	For livery of 1 horse for office of Indian affairs for the month ending September 30, 1866, at the rate of \$25 per month.	25 00
E. McCooley.....	Oct. 2, 1866	For the Daily National Intelligencer from February 1 to October 1, 1866.	8 00
Bankers' and Brokers' Telegraph Co.	Oct. 1, 1866	For services in copying papers in connection with the annual report, 7,412 words, at the rate of 10 cents for 100 words.	7 41
Insulated Lines Telegraph Co.	Oct. 1, 1866	For message, C. E. Mix to Buckley, Sheldon & Co., New York, 75 cents; message, D. N. Cooley to D. W. C. Wheeler, New York, 75 cents.	1 50
S. I. Holtzman.....	Oct. 2, 1866	For message from Clint, New York, 81 cents; message from Cooley, New York, 75 cents; message to Wheeler, New York, 93 cents; message to Clint, New York, 93 cents; message to Wheeler, New York, 75 cents; message from Clint, New York, 75 cents; message from Wheeler, 75 cents.	5 49
M. C. Stuart.....	Oct. 4, 1866	For services in copying official papers in connection with the annual report, 31,170 words, at the rate of 10 cents per 100 words.	31 17
G. White.....	Oct. 8, 1866	For services in copying papers for the Indian office in connection with the annual report, 10,170 words, at 10 cents per 100 words.	10 17
M. A. Renshaw.....	Oct. 10, 1866	Services in copying papers for office of Indian affairs, 18,368 words, at 10 cents per 100	18 36
K. B. Hayden.....	Oct. 10, 1866	Services in copying papers for office of Indian affairs, 14,870 words, at 10 cents per 100	14 87
D. N. Cooley.....	Oct. 15, 1866	Services in copying papers for office of Indian affairs, 15,000 words, at 10 cents per 100	15 00
M. A. S. Oakland.....	Oct. 17, 1866	For commutation for travel from Washington to New York city and return, purchasing and receiving annuity goods for Oregon and Washington Indians and settling accounts with assistant treasurer, 464 miles, at 10 cents per mile, \$46 40; commutation for per diem expenses, 4 days, October 5, 6, 7, and 8, while engaged as above, at \$5 per day, \$20; less tax, \$3 32.	66 40
K. B. Hayden.....	Oct. 18, 1866	Services in copying in connection with the annual report, 5,640 words, at 10 cents per 100	5 64
A. McCooley.....	Oct. 18, 1866	Services in copying papers for office Indian affairs during the month of October, 78,040 words, at 10 cents per 100; tax, \$1 40.	76 64
M. A. S. Oakland.....	Oct. 19, 1866	Services in copying papers for office Indian affairs during the month of October, 12,000 words, at 10 cents per 100.	12 00
Adams Express Co.....	Oct. 18, 1866	Services in copying papers for office Indian affairs during the month of October, 3,940 words, at 10 cents per 100.	3 94
M. C. Stuart.....	Oct. 19, 1866	Freight on 1 package from New York, containing sample of Indian goods	50
M. C. Merchant.....	Oct. 20, 1866	Services in copying papers for office of Indian affairs during the month of October, 51,768 words, at 10 cents per 100; tax, 9 cents.	51 67
		Services in copying papers for office of Indian affairs, 8,830 words, at 10 cents per 100.	8 83

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
G. White.....	John R. Goodwin.....	Oct. 19, 1866	Services in copying papers for office of Indian affairs during the month of October, 12,600 words, at 10 cents per 100.	\$12 60
W. D. Hughes.....	do.....	Oct. 20, 1866	For advertising proposals for Indian goods, 33 squares, 10 times.....	29 00
S. I. Holtzman.....	do.....	Oct. 20, 1866	Services in copying papers in connection with annual report, 24,850 words, at 10 cents per 100.....	24 85
Daily Chronicle.....	do.....	Oct. 20, 1866	August 25: Advertising proposals for subsistence, 6 squares, once a week for four weeks, \$24; October 1: Proposals for Indian goods, 23 squares, every other day, 8 times, \$126.	150 00
Buckley, Sheldon & Co.....	do.....	Oct. 20, 1866	For 1 pound cotton maitre, as sample, \$1; $\frac{1}{4}$ pound gilling twine, as sample, at \$1 75, 87 cents; 1 wool shawl, as sample, \$2 50; 1 cotton shawl, as sample, \$3 50; 2 woollen shirts, as samples, at \$1 50, \$3; 1 ex. calico and 1 hickory shirt, as samples, at \$1, \$2; 1 pound linen thread, \$1 25; 1 pound cotton thread, \$1 50.	15 62
Thomas E. McGraw.....	do.....	Oct. 31, 1866	Services as clerk in office of Indian affairs for the month ending October 31, 1866, at \$1,200 per annum, \$101 09; less tax, \$2 53.	92 56
William E. Fuller.....	do.....	Oct. 31, 1866	Services as clerk in office of Indian affairs for the month ending October 31, 1866, at \$1,200 per annum, \$101 09; less tax, \$2 53.	98 56
William P. Copeland.....	do.....	Oct. 31, 1866	Services as clerk in office of Indian affairs for the month ending October 31, 1866, at \$1,200 per annum, \$101 09; less tax, \$2 53.	98 56
C. C. Royce.....	do.....	Oct. 31, 1866	Services as clerk in office of Indian affairs for the month ending October 31, 1866, at \$1,200 per annum, \$101 09; less tax, \$2 53.	98 56
J. N. Eby.....	do.....	Oct. 31, 1866	Services as clerk in office of Indian affairs for the month ending October 31, 1866, at \$1,200 per annum, \$101 09; less tax, \$2 53.	98 56
Arthur Moffatt.....	do.....	Oct. 31, 1866	Services as clerk in office of Indian affairs for the month ending October 31, 1866, at \$1,200 per annum, \$101 09; less tax, \$2 53.	98 56
L. T. Brennan.....	do.....	Oct. 31, 1866	Services as clerk in office of Indian affairs for the month ending October 31, 1866, at \$1,200 per annum, \$101 09; less tax, \$2 53.	98 56
George W. Seriver.....	do.....	Oct. 31, 1866	Services as clerk in office of Indian affairs for the month ending October 31, 1866, at \$1,200 per annum, \$101 09; less tax, \$2 53.	98 56
George Lewis.....	do.....	Oct. 31, 1866	Services as clerk in office of Indian affairs for the month ending October 31, 1866, at \$1,200 per annum, \$101 09; less tax, \$2 53.	98 56
J. M. Davidson.....	do.....	Oct. 31, 1866	Services as clerk in office of Indian affairs for the month ending October 31, 1866, at \$1,200 per annum, \$101 09; less tax, \$2 53.	98 56
Boon Chambers.....	do.....	Oct. 31, 1866	Services as clerk in office of Indian affairs for the month ending October 31, 1866, at \$1,200 per annum, \$101 09; less tax, \$2 53.	98 56
Charles Herzog.....	do.....	Oct. 31, 1866	Services as clerk in office of Indian affairs for the month ending October 31, 1866, at \$1,200 per annum, \$101 09; less tax, \$2 53.	98 56
J. C. Kretschmar.....	do.....	Oct. 31, 1866	Services as clerk in office of Indian affairs for the month ending October 31, 1866, at \$1,200 per annum, \$101 09; less tax, \$2 53.	114 56
Snow, Coyle & Co.....	do.....	Oct. 31, 1866	August 3, 1866: For publishing in the National Intelligencer "Choctaw and Chickasaw commission," 2 squares, weekly for 4 weeks, \$8; August 27: Proposals for subsistence, 5 $\frac{1}{4}$ squares, weekly till September 24, \$27 50; October 2: Proposals for Indian goods, 29 $\frac{1}{4}$ squares, weekly, 10 times, \$162 25.	197 75
A. G. Dudley.....	do.....	Oct. 31, 1866	Clerical services in copying papers in connection with Arapahoe and Cheyenne surveys during the month of September, 46,000 words, at 10 cents per 100, \$46; to services as above during the month of October, 1866, 30,000 words, at 10 cents per 100, \$30.	76 00
Isaac H. Uncles.....	do.....	Oct. 31, 1866	Services as assistant laborer in office of Indian affairs for the month ending October 31, 1866, at \$720 per annum; less tax, 50 cents.	60 15

Evening Star.....do	Oct. 31, 1866	Advertising, August 25, 1866, proposals for the subsistence of Indians, 8½ squares, once a week for 1 month, \$21 25; October 2: Proposals for Indian goods, 42 squares, every other day 9 times, \$105.	126 25
John Smallwood.....do	Oct. 31, 1866	Livery of 1 horse for office of Indian affairs for the month ending Oct. 31, 1866, at the rate of \$25 per month.	25 00
C. C. Handy	Oct. 31, 1866	Services in copying papers for office of Indian affairs during the month of October, 21,850 words, at 10 cents per 100.	21 85
G. W. Joy	Oct. 31, 1866	Sept. 20, 1866, 4 new shoes, \$2; Sept. 26, 2 new shoes, \$1; Oct. 23, 4 new shoes, \$2	5 00
Ins. Lines Telegraph Co. ....do	Oct. 31, 1866	Oct. 3, 1 message from New York to Commissioner Cooley, 75 cents; Oct. 14, 1 message from New York to Commissioner Cooley, 75 cents; 1 message to New York from Commissioner Cooley, 75 cents;	9 39
A. F. Beveridge.....do	Oct. 25, 1866	Oct. 6, 1 message from New York from Commissioner Cooley, \$1 25; Oct. 10, 1 message to Buckley, Sheldon & Co., 75 cents; 1 message from Buckley, Sheldon & Co., 75 cents; Oct. 16, message to D. E. Wheeler, 75 cents; Oct. 17, 1 message to Client Wheeler, \$1 41; 1 message to Wheeler, 75 cents; 1 message to Wheeler, 75 cents; Oct. 30, 1 message to Wheeler, 75 cents.	1, 694 09
L. T. Brennan	Oct. 31, 1866	Board for George Colbert from Aug. 1 to Sept. 20, 51 days, at \$2 per day, \$102; board for Holmes Colbert from Aug. 1 to Sept. 20, 51 days, at \$2 per day, \$102; board for Colbert Carter from Aug. 1 to Sept. 20, 51 days, at \$2 per day, \$102; board for E. S. Mitchell from Aug. 1 to Sept. 20, 51 days, at \$2 per day, \$102; board for George Wade from Aug. 1 to Sept. 28, 59 days, at \$2 per day, \$118; board for Major Page from Aug. 1 to Sept. 28, 59 days, at \$2 per day, \$118; board for Allen Wright from Aug. 1 to Sept. 27, 58 days, at \$2 per day, \$116; board for D. N. McIntosh and G. N. C. Smith from Aug. 1 to Oct. 21, 82 days each, at \$2 per day, \$164 each, \$328; board for Edmund Pickens from Sept. 24 to Sept. 27, 3 days, at \$2 per day, \$6.	66 56
T. C. Burns.....do	Nov. 2, 1866	Services as clerk in the office of Indian affairs from the 1st to 21st Sept., 1866, (both days inclusive,) at \$1,200 per annum, \$68 26; less tax, \$1 70.	6 50
Western Union Telegraph Company.....do	Nov. 3, 1866	1 gross parlor matches	26 10
Western Union Telegraph Company.....do	Nov. 3, 1866	Sept. 4, Sell to Smith, Fort Smith, 38, \$11 10; Sell to McKeall, Fort Smith, 9, \$4 35; Sept. 15, Commissioner of Indian Affairs from Smith, Fort Smith, 18, \$6 27; Sept. 22, Cooley to Johnson, Fort Smith, 10, \$4 35.	114 01
William P. Adair.....do	Nov. 6, 1866	Telegrams, as follows: Sept. 1, Cooley to Perkins, New York, 10, 75 cents; Sept. 3, Cooley to Head, Salt Lake, 8, \$4 90; Sept. 3, Cooley to Irwin, St. Louis, 7, \$2 35; Sept. 3, Cooley to Graves, Dubuque, 8, \$2 90; Sept. 4, Cooley to Wheeler, New York, 10, 75 cents; Commissioner from Alvord, Detroit, \$2 39; Sept. 11, Cooley to Wheeler, New York, 10, 75 cents; Cooley to Graves, St. Louis, 10, \$2 35; Cooley from Stevens, San Francisco, 14, \$6 34; Sept. 12, to Snow, New York, 7, 75 cents; Cooley from Irwin, St. Louis, 10, \$2 35; Sept. 13, Cooley to Irwin, St. Louis, 10, \$2 35; Sept. 14, Cooley to Nye, Carson's, by New York, 9, \$4 90 (P.); Cooley from Hopkins, Hudson, 7, \$1 (P.); Sept. 15, Cooley to Latrobe, Balt., 7, 30 cents; Sept. 17, Cooley to Dent, New York, 8, 75 cents; Mix from Reynolds, Lawrence, 28, \$7 20; Cooley to Reynolds, Lawrence, 9, \$3 60; Cooley to Maltby, San Francisco, 7, \$4 90; Sept. 20, Cooley to Sells, Lawrence, Kansas, 13, \$4 20; Cooley from Campbell, St. Louis, 73, \$10 54; Cooley to Graves, St. Louis, 10, \$2 35 (P.); Cooley to Creighway, Dubuque, 10, \$2 90; Cooley to Wheeler, New York, 10, 75 cents (P.); Cooley from Harlan, Burlington, 13, \$3 43 (P.); Sept. 22, Cooley from Personal, Hudson, 10, \$1; Sept. 24, Cooley from Graves, Leavenworth, 22, \$5 95; Cooley from Clarke, Minneapolis, 13, \$4 46; Sept. 25, Cooley to Graves, Leavenworth, 10, \$3 55; Cooley to Clarke, Minneapolis, 10, \$3 80; Cooley to Lyon, San Francisco, 18, \$7 78; Sept. 26, Cooley from Sells, Lawrence, 28, \$7 20; Sept. 27, Cooley to Sells, Lawrence, 8, \$3 60; Cooley to Wharton, New York, 9, 75 cents; Cooley to Taylor, Omaha, 9, \$4 80; Sept. 28, Cooley from Graves, Leavenworth, 16, \$4 75-\$123 39; deduct items marked (P.) \$9 38.	416 00
Thomas B. Florence.....do	Nov. 15, 1866	Transportation and expenses returning to the Indian country from Washington, D. C., \$200; contingent expenses as delegate from Dec. 1 to Nov. 1, 1866, 11 months, at \$15 per month, \$165; medical bills paid, as per accompanying vouchers A and B, \$51.	164 68
Thomas B. Florence.....do	Nov. 15, 1866	Oct. 1, 1866, advertising "proposals for Indian goods," 42½ squares, every other day, 10 times, Mondays, Wednesdays, and Fridays.	21 25
Thomas B. Florence.....do	Nov. 15, 1866	Aug. 25, 1866, advertising "proposals for subsistence," 8½ squares, once a week, 5 weeks	

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Vital Jarrot	John R. Goodwin	Nov. 20, 1866	Mileage in coming from St. Louis, Missouri, to Washington, D. C., and return, under instructions from the Commissioner of Indian Affairs, 1,994 miles, at 10 cents per mile, \$199.40; for per diem allowance from time of leaving home to return thereto, from 8th to 24th November, inclusive, 17 days, at \$5 per day, \$85.	\$284 40
Adams Express Co	do	Nov. 21, 1866	Freight on 1 package from Lawrence, Kansas, to Washington City	2 00
L. M. Taylor, M. D.	do	Nov. 22, 1866	Professional services rendered to date	20 00
West'n Union Tel. Co.	do	Nov. 21, 1866	Oct. 22, 1866, Browning from Irwin, Junction City, Kansas, 190	41 80
A. S. Worth	do	Nov. 30, 1866	Services in copying papers for office of Indian affairs during the month of November, 18,310 words, at 10 cents per 100.	18 31
Isaac H. Uncles	do	Nov. 30, 1866	Services as assistant laborer in office of Indian affairs for the month ending Nov. 30, 1866, at \$720 per annum, \$58 70, less tax, 50 cents.	58 20
George W. Scrivir	do	Nov. 30, 1866	Services as clerk in office of Indian affairs for the month ending Nov. 30, 1866, at \$1,200 per annum, \$97 82, less tax, \$2 44.	95 38
George Lewis	do	Nov. 30, 1866	Services as clerk in office of Indian affairs for the month ending Nov. 30, 1866, at \$1,200 per annum, \$97 82, less tax, \$2 44.	95 38
James M. Davidson	do	Nov. 30, 1866	Services as clerk in office of Indian affairs for the month ending Nov. 30, 1866, at \$1,200 per annum, \$97 82, less tax, \$2 44.	95 38
Thomas E. McGraw	do	Nov. 30, 1866	Services as clerk in office of Indian affairs for the month ending Nov. 30, 1866, at \$1,200 per annum, \$97 82, less tax, \$2 44.	95 38
Boon Chambers	do	Nov. 30, 1866	Services as clerk in office of Indian affairs for the month ending Nov. 30, 1866, at \$1,200 per annum, \$97 82, less tax, \$2 44.	95 38
Louis T. Brennan	do	Nov. 30, 1866	Services as clerk in office of Indian affairs for the month ending Nov. 30, 1866, at \$1,200 per annum, \$97 82, less tax, \$2 44.	95 38
William P. Copeland	do	Nov. 36, 1865	Services as clerk in office of Indian affairs for the month ending Nov. 30, 1866, at \$1,200 per annum, \$97 82, less tax, \$2 44.	95 36
Arthur Moffatt	do	Nov. 30, 1866	Services as clerk in office of Indian affairs for the month ending Nov. 30, 1866, at \$1,200 per annum, \$97 82, less tax, \$2 44.	95 38
C. C. Royce	do	Nov. 30, 1866	Services as clerk in office of Indian affairs for the month ending Nov. 30, 1866, at \$1,200 per annum, \$97 82, less tax, \$2 44.	95 38
William E. Fuller	do	Nov. 30, 1866	Services as clerk in office of Indian affairs for the month ending Nov. 30, 1866, at \$1,200 per annum, \$97 82, less tax, \$2 44.	95 38
J. C. Kretschmar	do	Nov. 30, 1866	Services as clerk in office of Indian affairs for the month ending Nov. 30, 1866, at \$1,400 per annum, \$114 14, less tax, \$3 26.	110 88
George H. Phillips	do	Nov. 30, 1866	Services as clerk in office of Indian affairs from Nov. 8 to 30, both inclusive, 23 days, at the rate of \$1,200 per annum, \$75, less tax on \$37 50, \$1 87.	73 13
John Smallwood	do	Nov. 30, 1866	To livery of 1 horse for office of Indian affairs for the month ending Nov. 30, 1866, at the rate of \$25 per month.	25 00
Lewis V. Bogy	do	Dec. 3, 1866	Amount paid for various telegraphic despatches on official business, for which it was inconvenient to obtain vouchers.	40 00
A. Brown	do	Dec. 3, 1866	4 horseshoes	2 00
Adams Express Co	do	Dec. 2, 1866	Freight on 1 package from Lawrence, Kansas, containing official papers	1 75
A. G. Dudley	do	Nov. 30, 1866	Services in copying official papers for office of Indian affairs for the month ending Nov. 30, 1866, at the rate of \$900 per annum, less tax on \$24 46, \$1 23.	72 13
Metropolitan R. R. Co	do	Dec. 5, 1866	7 packs of fare tickets	7 00

M. H. Overton	Nov. 23, 1865	do	Services in copying papers for the office Indian affairs during the month of November, 37,640 words, at 10 cents per 100.	37 64
C. H. Brainard	Dec. 10, 1866	do	For 1 copy of engraving of "President Lincoln and Cabinet," for use of Indian office.	25 00
Harnden Express Co.	Dec. 11, 1866	do	Freight on 1 box from New York to Washington city, containing samples of Indian goods.	5 75
Charles DuBois	Nov. 30, 1866	do	Services as assistant draughtsman in office of Indian affairs, preparing a map of the Indian country for the use of Congress, for the month ending Nov. 30, 1866, at the rate of \$1,200 per annum, \$97 82, less tax, \$2 44.	95 38
Harnden Express Co.	Dec. 14, 1866	do	Freight on 1 package, containing samples of Indian goods, from St. Louis to Washington, D. C.	1 25
James Sheehy	Dec. 13, 1866	do	For 1 volume (1864) Annual Cyclopaedia for use of Indian office.	5 00
Thomas B. Florence	Dec. 15, 1866	do	Advertising "proposals for Indian goods," 37 squares, every other day, 10 times, as ordered.	153 38
M. Ferrell	Dec. 15, 1866	do	Services in copying papers for office of Indian affairs during the month of December, 13,640 words, at 10 cents per 100.	13 64
J. C. Miller	Dec. 19, 1866	do	Advertising (Nov. 22) "proposals for Indian goods," 25 squares, 11 times, every other day, \$1.50; Nov. 25, 80 slips of the above advertisement, \$2.	152 00
Charles De Greeck	Dec. 19, 1866	do	Samples: 1 dozen all wool 8-4 shawls, at \$69, \$86 25; 4 pounds linen thread, at \$1 87, \$7 48; 2 pounds cotton thread, at 92 cents, \$1 84; 5½ yards Turkey red calico, at 34 cents, \$1 83; 4 yards blue drilling, at 31½ cents, \$1 26; 4 yards brown drilling, at 28 cents, \$1 12; (samples of bed tick, no charge;) 7½ yards super satin, at 90 cents, \$6 75; 5 yards satin, at 65 cents, \$3 25; 6 yards hickory shirting, at 32½ cents, \$1 95; 4 yards brown sheeting, at 23½ cents, 94 cents; 36 hickory shirts, at \$1 13, \$4 68; 6 yards tent duck, at 41 cents, \$2 45; 1 pair 3-point white blankets, \$11 23; 1 pair 2½-point white blankets, \$9 06; 1 pair 3-point scarlet blankets, \$12 46; 1 pair 2½-point scarlet blankets, \$9 92; 1 pair 3-point green blankets, \$11 71; 2 pair 3-point blue blankets, at \$11 71, \$23 42; 1 pair 2½-point blue blankets, \$9 32—\$242 93. Deduct 6 hickory shirts short, \$6 78.	236 15
Wm. E. Cunningham	Dec. 19, 1866	do	1 copy of Lloyd's Map of the North American Continent for the use of the Indian office.	4 00
J. B. Olcott & Son	Dec. 21, 1866	do	1 brown horse, 6 years old.	350 00
Mrs. G. S. Thompson	Dec. 24, 1866	do	For copying 13,742 words, at 10 cents per 100.	13 74
Charles G. Krebs	Dec. 24, 1866	do	Services in preparing map of Kansas and Colorado, lithographing.	115 00
Turner & Cowing	Dec. 24, 1866	do	Printing for map of Pacific railroad, (E. D.) \$25; stereotyping same, \$15.	40 00
Joseph A. Williamson	Dec. 26, 1866	do	Commutation of travelling expenses to and from Philadelphia, Pennsylvania, on business connected with the Indian trust fund of the department, 142 miles, at 10 cents per mile, \$28 40; actual expenses for 3 days, 22d, 23d, and 24th December, \$13 70.	42 10
William S. McKnight	Dec. 24, 1866	do	1 pair 3-point white blankets, \$9 36; 1 pair 3-point indigo-blue blankets, \$9 36; 1 pair 2½-point scarlet blankets, \$7 62; 18-4 woollen shawl, \$1 85; 1 hickory shirt, 75 cents.	28 94
J. O. Loghlin	Dec. 29, 1866	do	Clerical services in copying manuscript for office of Indian affairs, 27,000 words, at 10 cents per 100.	27 00
Adams Express Co.	Dec. 27, 1866	do	Transportation for set of maps for office of Indian affairs.	1 25
George Frances	Dec. 27, 1866	do	2 square office baskets, at \$2.	4 00
George A. Maguire	Dec. 31, 1866	do	Services in examining sales of Shawnee lands for taxes, from Dec. 1 to Dec. 31, 1866, both days inclusive, at \$5 per day, \$155; for amount paid for actual expenses during same period, 31 days, at \$4 50 per day, \$139 50; for amount paid for actual expenses from Nov. 9 to Nov. 30, 1866, 22 days, at \$4 50 per day, (omitted in former account,) \$99—\$393 50; deduct tax, \$4 65.	388 85
Arthur Moffatt	Dec. 31, 1866	do	Services as clerk in office of Indian affairs for the month ending Dec. 31, 1866, at \$1,200 per annum.	101 09
Boon Chambers	Dec. 31, 1866	do	do.	101 09
George H. Phillips	Dec. 31, 1866	do	do.	101 09
C. C. Royce	Dec. 31, 1866	do	do.	101 09
William P. Copeland	Dec. 31, 1866	do	do.	101 09
William E. Fuller	Dec. 31, 1866	do	do.	101 09
A. G. Dudley	Dec. 31, 1866	do	Services in copying official papers for office of Indian affairs for the month ending Dec. 31, 1866, at \$900 per annum.	75 82
James M. Davidson	Dec. 31, 1866	do	Services as clerk in office of Indian affairs for the month ending Dec. 31, 1866, at \$1,200 per annum.	101 09
George Lewis	Dec. 31, 1866	do	do.	101 09
George W. Scribner	Dec. 31, 1866	do	do.	101 09
Louis Brennan	Dec. 31, 1866	do	do.	101 09

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Thomas E. McGraw	John R. Goodwin	Dec. 31, 1866	Services as clerk in office of Indian affairs for the month ending Dec. 31, 1866, at \$1,200 per annum	\$101 09
Charles Du Bois	do	Dec. 31, 1866	Services as assistant draughtsman in office of Indian affairs for the month ending Dec. 31, 1866, at \$1,200 per annum	101 09
J. C. Kretschmar	do	Dec. 31, 1866	Services as clerk in office of Indian affairs for the month ending Dec. 31, 1866, at \$1,400 per annum	117 93
Isaac H. Uncles	do	Dec. 31, 1866	Services as assistant laborer in office of Indian affairs for the month ending Dec. 31, 1866, at \$720 per annum	60 65
George B. Jones	do	Dec. 29, 1866	Services as "special agent for the inspection of Indian goods," 15 days, at \$5 per day	75 00
John Smallwood	do	Dec. 31, 1866	Livery of 1 horse for office of Indian affairs for the month ending Dec. 31, 1866	25 00
M. L. Ferrell	do	Dec. 31, 1866	Services in copying papers for office of Indian affairs, 13,750 words, at 10 cents per 100	13 75
Dempsey & O'Toole	do	Dec. 31, 1866	Sept. 6, 25 sheets drawing paper, "Elephant," at 75 cents, \$18 75; Sept. 24, printing 4 reams letter paper, \$3 12; Sept. 29, 6 boxes pens, at 75 cents, \$4 50; 1 dozen pen racks, \$7 50; 4 reams paper and printing, \$32; 1 box French copying ink, \$2 50; 1 dozen sponge cups, \$6; Nov. 2, 1 box crow-quill pens, \$10; 1 dozen large —, \$12; Nov. 4, 4 boxes pens, at 75 cents, \$3; 1 dozen blank books, \$12 60; Nov. 13, 6 gross pens, at 75 cents, \$4 50; 4 gross office pens, at \$3, \$12; 1 pound sponge, \$2 50; 3 dozen blank books, \$11 20; printing 15 reams letter paper, at \$3, \$45; Dec. 8, 4 gross pens, at 75 cents, \$3; 4 reams map paper, large, 48 by 52, at 70 cents per pound, \$207 90.	398 07
Metropolitan R. R. Co	do	Jan. 3, 1866	10 packs car tickets	10 00
Walter Godey	do	Jan. 2, 1866	100 pounds ice daily, from Oct. 1, 1866, to Jan. 1, 1867	72 67
Mary Draine	do	Dec. 31, 1866	Washing 27 dozen towels, at 75 cents per dozen, for use of office of Indian affairs for the year ending Dec. 31, 1866.	20 25
Snow, Coyle & Co	do	Dec. 31, 1866	Advertising in the National Intelligencer, Nov. 23, 1866, "Proposals for Indian goods," 24 squares, 11 times.	132 00
Western Union Telegraph Company.	do	Dec. 31, 1866	Nov. 1, Bogy to Dent, San Francisco, 7, \$4 90; Nov. 3, to Bogy, Junction City, 40, \$10 80; to Bogy & Fry, St. Louis, 30, \$4 95; from Bogy to Fry, St. Louis, 12, \$2 61; from Bogy, Junction City, 34, \$6 94; from Wynkoop, Junction City, 70, \$17 70; Nov. 5, from Sells, Lawrence, 8, \$3 60; Nov. 6, Jarrot, Belleville, 10, \$2 75; from Bogy, Fort Ellsworth, 101, \$24 86; from Bogy, Fort Ellsworth, 143, \$34 49; Nov. 7, to Prabt, Leavenworth, 78, \$7 15; to Denham, New York, 9, 75 cents; to Taylor, Omaha, 23, \$9 58; to Ewing, New York, 70, \$4 35; from Ewing, New York, 7, 75 cents; Nov. 10, to Sells, Lawrence, 10, \$3 60; Nov. 12, to Bogy & Fry, St. Louis, 47, \$716; from Bogy & Fry, St. Louis, 14, \$2 87; Nov. 14, to Bogy & Fry, St. Louis, 10, \$2 36; to Bogy & Fry, St. Louis, 10, \$2 35; Nov. 17, to Bogy & Fry, Junction City, 27, \$7 81; Nov. 19, from Taylor, Omaha, 32, \$12 82; Nov. 22, to Bartling, Atchison, 21, \$5 89; Nov. 20, to Murphy, Atchison, 13, \$4 20; to Webb, La Crosse, 10, \$3 05; to Bogy, St. Louis, 10, \$2 35; to Bogy & Fry, St. Louis, 19, \$3 52; Nov. 29, from Bogy & Fry, St. Louis, 17, \$3 26; Nov. 30, to Bogy & Fry, St. Louis, 7, \$2 35; to Murphy, Atchison, 15, \$4 60.	201 27
J. W. Boteler & Co	do	Dec. 31, 1866	1 dozen tumblers	3 50
Western Union Telegraph Company.	do	Dec. 31, 1866	Oct. 1, 1866, Cooley to Denison, Cincinnati, 8, \$1 85; Cooley to Graves, Davenport, 9, \$2 90; Cooley to Graves, Davenport, 5, \$2 90; Oct. 2, Cooley to Weed, New York, 9, 75 cents (P.); Oct. 3, Cooley to Murphy, Atchison, 45, \$10 60; Cooley to Smith, Leavenworth, 11, \$3 75; Oct. 5, Cooley to Taylor, Omaha, 6, \$4 80; Cooley to Slack, Crow Wing, 11, \$3 87; Cooley to Sells, Lawrence, 10, \$3 60; Cooley to Smith, Detroit, 10, \$1 95; Cooley to Murphy, Atchison, 5, \$3 60; Cooley from Murphy, Atchison, 5, \$3 60; Oct. 6, Johnson to Cooley, New York, 10, 75 cents (P); Johnson to Cooley, New York, 10, 75 cents (P); Oct. 8, Mix to Dent, San Francisco, 10, \$4 90; Mix to Ruggles, San Francisco, 10, \$4 90.	200 02

William S. Mitchell	do	Dec. 31, 1866	10, \$4 90; Oct. 9, Cooley to Irwin, Lawrence, Kansas, 8, \$3 60; Cooley from Leavenworth, Lawrence, Kansas, 19, \$5 40; Oct. 11, Cooley from Leavenworth, Lawrence, Kansas, 13, \$4 20; Cooley to Buckley, Sheldon & Co., New York, 2, 75 cents; Cooley to Russell, New York, 22, \$1 47; Cooley from Sells, Lawrence, Kansas, 8, \$3 60; Cooley from Sells, Lawrence, Kansas, 26, \$6 80; Cooley from Buckley, Sheldon & Co., New York, 12, 87 cents; Oct. 12, to Murphy, Atchison, Kansas, 10, \$3 60; to Sells, Lawrence, Kansas, 9, \$3 60; from Sells, Lawrence, Kansas, 29, \$7 40; Oct. 13, to Sells, Lawrence, Kansas, 10, \$3 60; to Graves, New York, 9, 75 cents (P.); Oct. 19, to Sells, Lawrence, Kansas, 22, \$6; Oct. 24, to Irwin, Junction City, Kansas, 14, \$4 82; from Dent, San Francisco, 34, \$13 54; Oct. 25, to Murphy, Atchison, Kansas, 26, \$6 80; Spinner to Cheeseman, San Francisco, 31, \$12 46; Oct. 26, Cooley from Noble, St. Paul, 25, \$6 50; Oct. 27, Cooley from Sherman, Omaha, 42, \$16 42; Cooley to Maltby, San Francisco, 10, \$4 90; Cooley to Noble, St. Paul, 10, \$3 65; Haydon to Wheeler, New York, 9, 75 cents; Oct. 29, Cooley to Wheeler, New York, 6, 75 cents; Haydon from Murphy, Atchison, Kansas, 24, \$6 40; Oct. 31, Haydon from Dent, San Francisco, 23, \$9 58; Haydon from Irwin, Jewett City, Kansas, 18, \$5 74; Haydon to Irwin, Jewett City, Kansas, 10, \$3 90—\$203 32; original charge being short \$2 60, \$205 92. Deduct for items marked (P.) \$5 90.	26 00
J. O. Loughlen	do	Jan. 8, 1867	Laying 4 old carpets	10 00
Beall & Baker	Charles E. Mix	Jan. 8, 1867	Services in copying official papers for office of Indian affairs, 10,670 words, at 10 cents per 100	52 00
			To clerical services in copying manuscript for office of Indian affairs, 52,000 words, at \$10 per 100	2 00
			For hire of wagon in carrying office reports to United States Senate and House of Representatives	24 00
			For services in copying papers for the office of Indian affairs, called for by act of Congress, during the month of January, 24,000 words, at 10 cents per 100	100 00
			To clerical services in copying manuscript for office of Indian affairs, 100,000 words, at 10 cents per 100	63 90
			To scrubs, 40 cents each, 80 cents; $\frac{1}{4}$ gross honey soap, \$6; 1 dozen paper tacks, 60 cents, and 1 tack hammer, 60 cents, \$1 20; 1 gross parlor matches, \$4 50; 1 rat trap, \$1 50; 12 packages Windsor soap, \$6; 1 dozen extra fine brooms, \$8; $\frac{1}{2}$ dozen heavy buckets, \$6; 1 axe and helve, \$3; 1 box patent sperm candles, 36 pounds, at 60 cents per pound, \$21 60; 1 box palm soap, 18 pounds, at 35 cents per pound, \$6 30.	2 50
Kneesei & Norfleet	Indian Department	Jan. 7, 1867	To 1 covered saddle hook, \$1 25; 1 covered saddle hook, \$1 25—\$2 50	20 60
V. Harbaugh	Charles E. Mix	Jan. 8, 1867	To 1 sheepswool spoung, \$2 50; 2 fine hair brushes, \$8; 2 fine combs, \$2 50; 1 varnish brush, \$2 50; 2 small brushes, \$1 60; 1 fine hair brush, \$3 50.	123 00
Mary H. Overton	John R. Goodwin	Jan. 11, 1867	For copying 123,000 words, in connection with the accounts of the southern superintendency Indian affairs, at 10 cents per 100 words, called for by resolution of Congress.	86 11
D. Daily	do	Jan. 15, 1867	To services in copying papers for office of Indian affairs, in connection with accounts of southern superintendency, 86,118 words, at the rate of 10 cents per 100 words.	157 25
W. D. Hughes	do	Nov. 22, 1866	For advertising proposals for Indian goods, 184 squares, every other day 11 times	9 00
William W. Farr	do	Jan. 17, 1867	To 1 eight-day clock, for room Commissioner Indian affairs	19 10
M. Terrell	do	Jan. 19, 1867	For services in copying papers for office of Indian affairs, 19,100 words, at 10 cents per 100	63 33
G. W. Scriver	do	Jan. 21, 1867	For services as clerk in the office of Indian affairs, from January 1 to 19, inclusive, 19 days, at the rate of \$1,200 per annum.	1 50
Walter Butler	do	Jan. 21, 1867	For services in hauling furniture from Indian office to Campbell hospital	10 00
Metropolitan R. R. Co.	do	Jan. 24, 1867	10 packages car tickets, at \$1 per package	200 00
J. O. Loughlen	do	Jan. 26, 1867	To copying manuscript of testimony in relation to investigation of awards of contract for Indian annuity goods, \$90; reporting argument in relation to above, \$110.	16 00
Thomas A. Gant	Louis V. Bogy	Jan. 26, 1867	To 1 horse cover, \$15; open and straps for collar, \$1	2 00
J. H. Thompson	J. R. Goodwin	Jan. 26, 1867	To sawing 2 cords of wood	10 50
J. Disturnell	do	Jan. 28, 1867	To 6 United States Registers, for 1867, \$6; 6 copies census United States, \$4 50	15 08
M. Thompson	do	Jan. 28, 1867	To services in copying for office of Indian affairs, 15,080 words, at rate of 10 cents per 100	15 00
E. G. DuBois	do	Jan. 29, 1867	To coloring 15 maps of Kansas, at \$1 each	8 20
Adams Express Comp'y	do	Jan. 29, 1867	To freight on 2 bales of blankets from Philadelphia to Washington city	6 30
M. Terrill	do	Jan. 29, 1867	To services in copying papers for the office Indian affairs, 6,300 words, at 10 cents per 100	13 92
Jas. S. Topham & Co.	Comm'r Indian affairs	Jan. 31, 1867	To 4 dozen document straps, 12 and 14 inches long, at 10 cents each, \$4 80; 4 dozen document straps, 16 to 18 inches long, at 12 cents each; \$5 76; 2 dozen document straps, 24 long, at 14 cents each, \$3 36.	

Jonathan Biggs	John R. Goodwin	Jan. 31, 1867	To Bogy, St. Louis	26	4 43	338 18
			From Bogy, St. Louis	21	3 78	300 00
			From Patrick, Fort Laramie	35	13 90	
			From Denman, Omaha	21	8 86	
			To Blair, St. Louis	14	2 87	
			To Byers, Fort Smith	40	\$14 58	
			To Pease, St. Louis	8	2 35	
			To Republican, St. Louis	31	5 08	
			To Times, St. Louis	31	5 08	
			To Democrat, St. Louis	31	5 08	
			To Wilson & Bradbury, Philadelphia	38	1 52	
			Bates to Wilson & Bradbury, Philadelphia	12	48	
			Mix to Otis, St. Paul	38	8 97	
			Bogy to Bogy & Fry, St. Louis	8	2 35	
			To Gantt, St. Louis	23	4 04	
			To Fenton, Leavenworth	16	4 75	
			To Morton, Green Bay	26	6 39	
			Bogy to Cummings, Denver	22	10 85	
			To Smith, Detroit	16	2 61	
			To Throckmorton, Austin	32	18 00	
			To Ruth, New York	9	50	
			To Bogy & Fry, St. Louis	31	5 08	
			From Martin, Green Bay	11	3 54	
			To Patrick, Fort Laramie	89	33 34	
			To Denman, Omaha	85	31 90	
			From Patrick, Fort Leavenworth	96	35 86	
			From Bigelow, Omaha	20	8 50	
			To Bogy, St. Louis	12	2 61	
			Mix to Mix, Louisville	40	5 25	
			Alexander Mix to Mudd, Louisville	37	4 29	
Received of J. R. Goodwin, disbursing clerk Department of the Interior, \$300, to pay expenses as special agent to Nebraska, as per request of the Commissioner of Indian Affairs of this date and here- with accompanying.						
To 1 walnut frame and glass for photograph of late President Lincoln and Cabinet, \$10; cord and tassel for same, \$2—for the Secretary of the Interior.						
To advertising in the National Intelligencer official reports to Congress in relation to Indian affairs by Senator Nesmith, 114 squares.						
To freight on 1 bale of blankets for office Indian affairs from Philadelphia to Washington city						
To commutation of mileage in going to and returning from New York, under instructions from Commis- sioner Indian Affairs, December 26, 1866, 226 miles each way, making 452 miles, at 10 cents per mile, \$45 20; amount paid for subsistence from December 27 to January 2, both inclusive, 7 days, at \$4 50 per day, \$31 50; commutation of mileage to trip to New York and back to Washington in connection with Indian affairs of New Mexico, on the 28th January, 1867, 452 miles, at 10 cents per mile, \$45 20; amount paid for subsistence, 1 day, January 29, 1867, \$4 50.						
To livery of 1 horse for office of Indian affairs, for the month ending January 31, 1867, at the rate of \$25 per month.						
For transportation of 1 bale blankets for Indians from Philadelphia to Washington						
Received at Washington, D. C., February 5, 1867, of J. R. Goodwin, disbursing clerk of the Depart- ment of the Interior, the sum of \$300, in accordance with and for the purposes set forth in the accom- panying letter of the honorable Commissioner of Indian Affairs of same date.						
To printing 500 copies pamphlet, defence, \$135; printing 250 copies pamphlet, speech to Indians, \$30.....						

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
George B. Jones	J. R. Goodwin	Feb. 9, 1867	To three days' board at Continental Hotel, Philadelphia, while engaged in purchasing goods for Indian office, from February 3 to 6, both inclusive, at \$4 50 per day, \$13 50; commutation for mileage from Washington to Philadelphia and return, 284 miles, at 10 cents per mile, \$28 40.	\$41 90
Joseph A. Williamson	do	Feb. 11, 1867	To mileage from the City of Washington to New York and back on special service, by order of the Secretary of the Interior, dated January 9, 1867, 464 miles, at 10 cents per mile, \$46 40; actual expenses in New York, \$4 50.	50 90
Alexander Gardiner	do	Feb. 9, 1867	To 16 16-4 photographs of office of Indian department, at \$3 each	48 00
M. Thompson	do	Feb. 13, 1867	To services in copying manuscript for office Indian affairs, 2,280 words, at rate of 10 cents per 100	2 23
Metropolitan R. R. Co.	do	Feb. 16, 1867	For 10 packages car tickets furnished office of Indian affairs, at \$1 per package	10 00
M. H. Stewart	do	Feb. 18, 1867	To services in copying manuscript for office of Indian affairs, 65,631 words, at rate of 10 cents per 100	65 63
M. Kalbfus	do	Feb. 18, 1867	To services in copying manuscript for office of Indian affairs, during the month of January and February, 103,560 words, at the rate of 10 cents per 100.	103 56
M. Thompson	do	Feb. 19, 1867	To services in copying manuscript for office Indian affairs, 19,910 words, at rate of 10 cents per 100	19 91
E. Pagles	do	Feb. 19, 1867	To 40 tickets for Indian delegation to Kansas City, Missouri, at \$25 each	1,000 00
J. T. Gedney	do	Jan. 24, 1867	To preparing stones and printing maps of Kansas and Colorado, showing the various Indian reservations	270 00
Joseph Goldsmith	do	Feb. 21, 1867	For services in nursing and waiting on sick Indians at Washington, from February 4 to 17, inclusive, at \$50 per month, under directions of Dr. McWilliams.	24 92
F. M. Dailey	do	Feb. 21, 1867	To services in copying manuscript for office of Indian affairs, 17,393 words, at rate of 10 cents per 100	17 39
M. H. Overton	do	Feb. 28, 1868	To clerical services in office of Indian affairs, for the month ending February 28, 1867, at the rate of \$75 per month.	75 00
M. Terrell	do	Feb. 23, 1867	To services in copying manuscript for office of Indian affairs, 40,550 words, at rate of 10 cents per 100	40 55
John McManus	do	Feb. 26, 1867	To services in nursing sick Indians, at rate of \$50 per month, from February 14 to 26, 12 days	21 36
H. J. Alvord	do	Feb. 19, 1867	To amount paid telegraph despatch from John C. Godfrey, Grand Rapids, Michigan, in regard to Ottawa Indians coming to Washington.	2 70
Isaac H. Uncles	do	Feb. 28, 1867	For services as assistant laborer in office of Indian affairs, for the month ending February 28, 1867, at rate of \$720 per annum.	56 00
Geo. B. Jones, sp'l agent.	do	Feb. 28, 1867	To services as special agent of Interior Department for the inspection and purchase of Indian annuity goods, 28 days, at \$5 per day.	140 00
William E. Fuller	do	Feb. 28, 1867	To services as clerk in office of Indian affairs, for the month ending February 28, 1867, at the rate of \$1,200 per annum.	93 34
Harrison Dingman	do	Feb. 28, 1867	To services as clerk in office of Indian affairs, for the month ending February 28, 1867, at the rate of \$1,200 per annum.	93 34
Boon Chambers	do	Feb. 28, 1867	To services as clerk in office of Indian affairs, for the month ending February 28, 1867, at the rate of \$1,200 per annum.	93 34
Louis T. Brennan	do	Feb. 28, 1867	For services as clerk in office of Indian affairs, for the month ending February 28, 1867, at the rate of \$1,200 per annum.	93 34
George H. Phillips	do	Feb. 28, 1867	To services as clerk in office of Indian affairs, for the month ending February 28, 1867, at the rate of \$1,200 per annum.	93 34
Arthur Moffatt	do	Feb. 28, 1867	To services as clerk in office of Indian affairs, for the month ending February 28, 1867, at the rate of \$1,200 per annum.	93 34
C. C. Royce	do	Feb. 28, 1867	For services as clerk in office of Indian affairs, for the month ending February 28, 1867, at the rate of \$1,200 per annum.	93 34
James M. Davidson	do	Feb. 28, 1867	For services as clerk in office of Indian affairs, for the month ending February 28, 1867, at the rate of \$1,200 per annum.	93 34

Thomas E. McGraw	do	Feb. 28, 1867	For services as clerk in office of Indian affairs, for the month ending February 28, 1867, at the rate of \$1,200 per annum.	93 34
George Lewis	do	Feb. 28, 1867	For services as clerk in office of Indian affairs, for the month ending February 28, 1867, at the rate of \$1,200 per annum.	93 34
Charles DuBols	do	Feb. 28, 1867	To services as assistant draughtsman in office of Indian affairs for the month ending February 28, 1867, at the rate of \$1,200 per annum.	93 34
J. C. Kretschmar	do	Feb. 28, 1867	To services as clerk in office of Indian affairs, for the month ending February 22, 1867, at the rate of \$1,400 per annum.	108 88
A. G. Dudley	do	Feb. 28, 1867	To services copying official papers for office of Indian affairs, for the month ending February 28, 1867, at \$900 per annum	70 00
D. Dailey	do	Feb. 27, 1867	To services copying for the office of Indian affairs, manuscripts, 79,391 words, at 10 cents per 100.	79 39
Western Union Tel. Co.	do	Feb. 27, 1867	Browning to Perry, St. Louis, 39, \$6 12; Browning from Van Dyke, New York, 16, 80 cents; Browning to Rowland, Quincy, 17, \$4 29; Browning from Rowland, Quincy, 3, \$3 10; Browning to Roland, Quincy, 3, \$3 10.	17 41
John Smallwood	do	Feb. 28, 1867	For the livery of 1 horse for office of Indian affairs for the month ending February 28, 1867.	25 00
Western Union Tel. Co.	do	Feb. 27, 1867	Mix to Mix, Louisville, 27, \$3 82; Mix to Ingram, Jeffersonville, 108, \$12 73; Bogy from Smoot, St. Paul, 10, \$5 93; Bogy from Morton, Green Bay, 28, \$6 77; Bogy to Morton, Green Bay, 4, \$3 25; Bogy to Pomeroy, Lawrence, 18, \$5 20; Bogy to Clarke, St. Paul, 10, \$3 65; Mix from Mix, Louisville, 17, \$2 72; Bogy to Smoot, St. Paul, 9, \$3 65; Bogy to Perry, St. Louis, 12, \$2 61; Bogy to Dresser, Anderson, 18, \$2 88; Bogy to Clarke, Chippewa Station, 23, \$6 12; Bogy to Bassett, Minneapolis, 62, \$15 24; Bogy from Dresser, Anderson, 11, \$2 11; Mix from Ingram, Jeffersonville, 13, \$2 28; Bogy to Bogy and Fry, St. Louis, 8, \$2 35; Bogy to Byers, Ft. Smith, 28, \$6 54; Bogy to Foulk, Yanceton, 35, \$7 90; Bogy from Denman, Omaha, 50, \$19 30; Bogy from Denman, Omaha, 16, \$7 06; Bogy from Denman, Omaha, 44, \$17 14; Bogy to Denman, Omaha, 13, \$5 98; Bogy from Denman, Omaha, 11, \$5 26; Bogy to Pease, St. Louis, 52, \$7 81; Bogy from Pease, St. Louis, 9, \$2 53; Bogy to Libby, St. Paul, 47, \$10 68; Bogy to Bent, St. Louis, 15, \$3; Bogy to Byers, Fort Smith, 8, \$3 33; Bogy to Howe, St. Louis, 18, \$3 39; Bogy to Ramsey, St. Paul, 6, \$3 65; Bogy from Libby, St. Paul, 14, \$4 41; Bogy from Denman, Omaha, 55, \$21 10; Bogy to Rice, St. Paul, 48, \$10 87; Bogy to Bogy, St. Louis, 24, \$4 17; Bogy to Valle, St. Louis, 8, \$2 35; Bogy to Dobson, Philadelphia, 24, 96 cents; Bogy from Bogy, St. Louis, 7, \$2 35; Bogy from Garrot, Banvard, 14, \$1 74; Bogy from Rice, St. Paul, 6, \$3 65; Bogy to Hough, Boise City, 4, \$4 93; Bogy to Ruffee, St. Paul, 10, \$3 65; Bogy to Dodson, Philadelphia, 13, 52 cents; Bogy to Forsythe & Pease, St. Louis, 50, \$7 55. Deduct items on foregoing bill marked thus, *, \$21 55.	231 50
Alex'r Gardiner	do	Feb. 28, 1867	To 132 imperial photographs, groups of Indians	396 00
M. A. Baker	do	Mar. 4, 1867	To services copying manuscripts for office of superintendent of Indian affairs, 15,107 words, at 10 cents per 100.	15 10
J. R. Goodwin	do	Mar. 4, 1867	To commutation of travel from Washington, D. C., to New York and return, on business for Indian office, 462 miles, \$46 40; 1 day's expenses, \$5.	51 40
J. N. Joy	do	Mar. 2, 1867	To 4 new horseshoes, \$2; 4 new horseshoes, steel toes, \$2 50; sharpening 4 shoes, \$1 25; 4 new horse-shoes, \$2.	7 75
Felix Klemm	do	Mar. 2, 1867	For coloring 20 maps, Kansas, (thick paper,) at 44 cents, \$8 80; for coloring 896 maps, Kansas, at 23 cents, \$206 08; for coloring 20 maps, Kansas, (railroads,) at 12 cents, \$2 40; to mounting on rollers 19 maps, Kansas, at \$1 72, \$33 25; to trimming, joining, and folding in book form 891 maps, Kansas, at 6 cents, \$53 46; freightage, \$2 85.	336 84
L. Lyle	do	Mar. 5, 1867	For services in copying manuscripts for office of Indian affairs, 12,153 words, at 10 cents per 100, during month of July.	12 15
Balt. and Ohio Railroad	do	Mar. 6, 1867	For 7 railroad tickets from Washington, D. C., to Kansas City, Mo., at \$25 each.	175 00
J. M. Davidson	do	Mar. 6, 1867	For services as clerk in office of Indian affairs from March 1 to 5, 5 days, at \$1,200 per annum.	16 66
A. S. Worth	do	Mar. 6, 1867	For services copying manuscripts in office of Indian affairs, 48,152 words, at 10 cents per 100, during the month of February.	48 15
Edward Pagles	do	Mar. 4, 1867	For 24 railroad tickets from Washington, D. C., to Kansas City, Mo., at \$25 per ticket.	600 00
Metropolitan Railroad	do	Mar. 13, 1867	To 10 packs of fare tickets	10 00

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Henry Lee	John R. Goodwin	Mar. 15, 1867	To coffin, with handles and case, \$30; hearse, \$6; hack, \$6; 6 pair gloves, \$3; burial site and digging grave, \$8.	\$53 00
Kneessi & Norfleet	do	Mar. 4, 1867	To 1 sole-leather trunk, \$35; 1 travelling bag, \$14.	49 00
Wm. Enack	do	Mar. 15, 1867	For services as hackman at the funeral of Scarlet Crow, of the Sisseton band of Sioux Indians.	5 00
Hable & Co	do	Mar. 15, 1867	For furnishing Scarlet Crow, a Sioux Indian of Dakota, lately deceased, 1 pair pants, \$8; 1 shirt, \$3 50; 1 pair socks, 50 cents; 1 handkerchief and collar, 75 cents; 1 pair gloves, 75 cents.	13 50
Balt. and Ohio railroad	do	Mar. 9, 1867	To 1 ticket to Kansas City	25 00
Balt. and Ohio railroad	do	Mar. 15, 1867	To 7 tickets to Kansas City, (Indian delegation)	175 00
Toroma	do	Mar. 15, 1867	For wagon and team used in conveyance of a delegation of Wyandot Indians from the Seneca country, Indian territory, to the Missouri river, 13 days, at \$5 per day, \$65; expenses and medical attendance, \$18 55.	83 55
J. B. Warden	do	Mar. 20, 1867	3 cords of oak wood, at \$9, \$27; 3 cords oak wood, at \$9, \$27.	54 00
Robert Hawkins	do	Mar. 20, 1867	For sawing and splitting wood at the quarters of the delegation of Sioux Indians, \$1 75; for carrying coal into the barracks, 75 cents.	2 50
John Burch	do	Mar. 20, 1867	For discovering the body of Scarlet Crow, a Sioux Indian of Dakota, being one-half reward, (for which a reward of \$100 was offered.)	50 00
Drinker & Anderson	do	Mar. 20, 1867	2 pair 3-point white Mackinac blankets, \$9 66, \$19 32; 1 pair 24-point white Mackinac blankets, \$7 24; 2 pair 3-point scarlet Mackinac blankets, \$10 50, \$21; 1 pair 24-point scarlet Mackinac blankets, \$7 87; 1 pair 3-point green Mackinac blankets, \$9 57; 1 pair 3-point indigo Mackinac blankets, \$9 66; 1 pair 24-point indigo Mackinac blankets, \$7 24; 1-12 dozen 8-4 wove —, \$27, \$2 25; 2 pounds linen thread, \$1 90, \$3 80; 2 pounds cotton thread, 95 cents, \$1 90; 2 hickory shirts, 77 cents, \$1 55; 1 trunk, \$3.	94 40
W. E. Brown	do	Mar. 20, 1867	To 1 ton white-ash furnace coal, \$9; 1 cord oak wood, \$9.	18 00
Isaac Veitch	do	Mar. 21, 1867	For discovering the body of Scarlet Crow, a Sioux Indian of Dakota, being one-half the reward offered for said Indian.	50 00
Michael Flynn	do	Mar. 23, 1867	For services as watchman for the Sioux delegation stationed at the barracks corner of 19th and E street, from February 24 to March 24, 1 month, at the rate of \$50 per month.	50 00
B. Sedgwick	do	Mar. 23, 1867	For services as watchman for the Sioux delegation stationed at the barracks corner of 19th and E street, from February 24 to March 24, 1 month, at the rate of \$50 per month.	50 00
Louisa Grafton	do	Mar. 24, 1867	To 9 days' washing for the Chippewa delegation stationed at Camp Anger, at the rate of \$2 per day, \$18; mending clothes for same, \$3 50.	21 50
H. B. Hayden	do	Mar. 25, 1867	For services in copying papers for the office of Indian affairs to be submitted to Congress, 5,000 words, at 10 cents per 100.	5 00
J. M. Wamstad	do	Mar. 25, 1867	1 carriage for Indian funeral.	5 00
King, Keyes & Burch	do	Mar. 25, 1867	To 1 6-horse coach and 1 3-horse coach.	100 00
John Loden	do	Mar. 25, 1867	For sawing and splitting wood from February 4 to March 20, 1867, inclusive, 18 cords of wood, at \$2 per cord.	36 00
John McManus	do	Mar. 28, 1867	To nursing Shawnee, Pottawatomie, and Sioux Indians for the month ending March 31, 1867, at the rate of \$50 per month.	50 00
Intelligencer	do	Mar. 28, 1867	To printing 200 extra copies of defence before House committee.	50 00
D. Daily	do	Mar. 30, 1867	To services in copying manuscript for office of Indian affairs, 79,682 words, at rate of 10 cents per 100.	79 68
Mary Drain	do	Apr. 1, 1867	To washing 27 dozens of towels, at 75 cents per dozen, for use of said office for the quarter ending March 31, 1867.	20 25
S. Lyle	do	Mar. 30, 1867	To services in copying manuscript for office of Indian affairs, 64,120 words, at 10 cents per 100.	64 12

A. S. Worth.....	Mar. 30, 1867	To services in copying manuscript for office of Indian affairs, 63,133 words, at rate of 10 cents per 100.....	63 13
M. K. Kalbfus.....	Mar. 30, 1867	To clerical services in copying manuscript for office of Indian affairs, 104,491 words at rate of 10 cents per 100.	104 49
John Smallwood.....	Mar. 30, 1867	For livery of 1 horse for the office of Indian affairs for the month ending March 31, 1867, at rate of \$25 per month.	25 00
Francis Lamb	Mar. 30, 1867	3 walnut frames and glasses, at \$4 25, \$12 75; 3 hangings, at \$1, \$3; 9 yards cord, at 15 cents, \$1 35, for office of Secretary of the Interior.	17 10
John Donalson	Apr. 2, 1867	To services as watchman at barracks of Chippewa Indian delegation, corner 7th street and Boundary, from February 24 to February 28, 1867, both inclusive, 5 days, at rate of \$50 per month, \$8 90; to services as above for the month ending March 31, 1867, at rate of \$50 per month, \$50.	58 90
M. Thompson	Mar. 4, 1867	To services in copying manuscripts for office of Indian affairs, 26,181 words at rate of 10 cents per 100....	26 18
Ann Boone.....	Apr. 6, 1867	To services in washing and sewing for delegation of Chippewa Indians, for March, 1867.....	15 00
Charles Morton.....	Apr. 3, 1867	To splitting and sawing wood, 1 cord, at Sioux barracks, corner of 19th and E street, \$1; putting in coal, 75 cents.	1 75
John McDermarie	Apr. 3, 1867	To services as messenger for the Chippewa delegation of Indians, corner 7th street and Boundary, from February 24 to February 28, 1867, inclusive, 5 days, at \$1 25 per day, \$6 25; to services as above for the month ending March 31, 1867, at \$1 25 per day, \$38 75.	45 00
T. J. Galt.....	Apr. 3, 1867	To 1 cord oak wood.....	9 00
Wm. H. Upperman & Co.	Apr. 3, 1867	100 pounds sugar, \$12; 18 pounds pork, at 18 cents, \$3 24; 1 peck beans, \$1 25; 1 bushel hominy, \$1 80; 2 pounds tea, \$3 50; 20 pounds coffee, at 35 cents, \$10 50; 2 gallons oil, 65 cents, \$1 30; 1 gallon vinegar, 50 cents; 5 pounds candles, \$1 25; 2 boxes blacking, 20 cents; 1 shoe brush, 50 cents; 5 bushels potatoes, \$1 35, \$6 75; 1 pound mustard, 62 cents; 1 bottle sauce, 75 cents; 1 bottle yeast powder, 25 cents; 5 pounds candles, \$1 25; 1 bag flour, \$3 75; 1 bag salt, 25 cents; 2 lamp shades, 30 cents; 2 gallons oil, \$1 30; 10 pounds lard, at 18 cents, \$1 80; 2 pounds tea, \$3 50; 1 bottle yeast powder, 25 cents; 30 pounds coffee, at 35 cents, \$10 50; 5 bushels potatoes, \$6 75.	74 06
J. B. Warden.....	Apr. 4, 1867	3 cords of oak wood, \$9, \$27; 1 ton coal, at \$9, \$4 50; 2 cords of oak wood, at \$9, \$18.....	49 50
Michael Granton.....	Apr. 2, 1867	To services as cook for the delegation of Chippewa Indians, corner Seventh street and Boundary, for the month ending March 31, 1867, at the rate of \$35 per month.	35 00
Charles H. Butler.....	Apr. 6, 1867	To services as cook for the delegation of Chippewa Indians, corner Seventh street and Boundary, for the month ending March 31, 1867, at the rate of \$35 per month.	35 00
John McManus	Apr. 9, 1867	To 13 days' nursing sick Sioux Indians, at \$50 per month.....	21 58
Pay-roll for March, 1867.	Apr. 30, 1867	J. C. Kretschmar, \$120 56; Thomas E. McGraw, \$103 33; George Louis, \$103 33; Arthur Moffatt, \$103 33; C. C. Royce, \$103 33; Boon Chambers, \$103 33; W. E. Fuller, \$103 33; L. F. Brennan, \$103 33; George H. Phillips, \$103 33; Charles DuBois, \$103 33; H. Longman, \$103 33; George B. Jones, \$155; A. G. Dudley, \$77 50; Isaac H. Uncles, laborer, \$62; M. H. Overton, \$75; M. Thompson, copyist, \$75.	1,598 36
J. B. Warden.....	Apr. 12, 1867	To 3 cords oak wood at \$9, \$27; 1 ton stove coal, at \$9, \$4 50.....	31 50
Michael Granton.....	Apr. 13, 1867	To services as cook for the delegation of Chippewa Indians from February 22 to February 28, 1867, inclusive, 7 days, at the rate of \$35 per month, \$8 75; services as above from April 1 to April 9, 1867, 9 days, at \$35 per month, \$10 44.	19 19
Pleasant Tompkins	Apr. 13, 1869	To sawing 3 cords of wood at the barracks of Sioux Indians, of Dakota, corner of Nineteenth and E streets, \$1 50 per cord.	4 50
John Sodon	Apr. 13, 1867	To services as watchman at the barracks of the delegation of Chippewa Indians from January 23 to 31, 1867, inclusive, 9 days, at rate of \$50 per month, \$14 49. To services as watchman at the above barracks from April 1 to April 8, 1867, inclusive, 8 days, at rate of \$50 per month, \$13 28.	27 77
John Sodon	Apr. 13, 1867	To sawing and splitting 3 cords of wood at the barracks of Chippewa delegation of Indians, corner Seventh street and Boundary, at \$2 per cord.	6 00
Charles Butler.....	Apr. 13, 1867	To services as cook for the delegation of Chippewa Indians from February 22 to February 28, 1867, inclusive, 7 days, at \$35 per month, \$8 75. To services as above from April 1 to April 9, 1867, inclusive, 9 days, at \$35 per month, \$10 44.	19 19
Louisa Granton.....	Apr. 13, 1867	To services in washing for the delegation of Chippewa Indians from February 1 to April 8, 1867, inclusive.	8 00

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Maurice Sullivan	John R. Goodwin.....	Apr. 15, 1867	To hauling wood from the barracks of the Chippewa Indians, corner of Seventh street and Boundary, to the barracks of the Sioux Indians, corner of Nineteenth and E streets, 6 loads, at \$1 per load.	\$6 00
Adams Express Co	do	Apr. 16, 1867	To freight on one bale from Junction City, Kansas, to Washington city	2 75
Isaac Clark	do	Apr. 17, 1867	To hauling furniture, &c., from Chippewa barracks, Seventh street and Boundary, to the Sioux barracks, corner Nineteenth and E streets, 4 loads.	4 00
James F. Walls	do	Apr. 26, 1867	To carrying the Indian delegation over to the asylum, across the Eastern Branch, 3 omnibuses, \$45; for carrying the Chippewa delegation to the depot, 1 omnibus and 2 wagons, \$35; for carrying the Dakota Sioux to the same place, 2 omnibuses and 3 wagons, \$35; 2 baggage wagons for Sioux, on Nineteenth and E streets, \$12.	127 00
George W. Humphreys	do	Apr. 27, 1867	To extracting 1 tooth for Bad-boy, a Chippewa Indian, \$1; to extracting 6 teeth for Po-Cayama, \$6.....	7 00
John Smallwood	do	Apr. 30, 1867	To livery of 1 horse for office of Indian affairs, for the month ending April 30, 1867, at the rate of \$25 per month.	25 00
William H. McCoy	do	Apr. 30, 1867	To services as watchman at barracks of Sioux delegation of Indians, corner of Nineteenth and E streets, for the month ending April 30, 1867, at rate of \$50 per month.	50 00
Clarence Hines	do	Apr. 30, 1867	To services as watchman at barracks of Sioux delegation of Indians, corner of Nineteenth and E streets, for the month ending April 30, 1867, at rate of \$50 per month.	50 00
William Kelly	do	Apr. 30, 1867	To services as night watchman at barracks of delegation of Sioux Indians, corner of Nineteenth and E streets, for the month ending April 30, 1867, at rate of \$50 per month.	50 00
Benjamin Greenwell	do	Apr. 30, 1867	To services as assistant cook for the delegation of Sioux Indians, corner of Nineteenth and E streets, from April 1 to April 23, inclusive, 23 days, at \$35 per month.	26 68
John McNamara	do	Apr. 30, 1867	To services as messenger and watchman for the delegation of the Chippewa and Sioux Indians for the month ending April 30, 1867, at rate of \$1 25 per day.	37 50
John S. Hollingshead	do	May 2, 1867	To administering 3 oaths to Hon. L. B. Bogy in relation to contract awarded by him while Commissioner of Indian Affairs.	1 50
George Williams	do	May 3, 1867	To services as cook to the delegation of Sioux Indians, corner Nineteenth and E streets, for the month ending April 30, 1867, at rate of \$35 per month.	35 00
Adams Express Co	do	May 4, 1867	To freight on 1 package from New York to Washington city	50
John Donaldson	do	May 4, 1867	To services as watchman at the barracks occupied by the Chippewa delegation of Indians, corner of Seventh street and Boundary, for the month ending April 30, 1867, at rate of \$50 per month.	50 00
A. S. Worth	do	May 6, 1867	To clerical services in copying manuscript for office of Indian affairs, 55,153 words, at rate of 10 cents per 100 words.	55 15
Metropolitan R. R. Co.	do	May 8, 1867	10 packs (17 each) of fare tickets, at \$1	10 00
Clarence Hines	do	May 9, 1867	To services as night watchman at barracks occupied by Sioux delegation of Indians, corner of Nineteenth and E streets, from May 1 to 8, inclusive, 8 days, at rate of \$50 per month, \$12 88, (which terminates the services above named, the barracks having been turned over to the War Department.)	12 88
William H. McCoy	do	May 9, 1867	To services as watchman at barracks occupied by Sioux delegation of Indians, corner of Nineteenth and E streets, from May 1 to 8, inclusive, 8 days, at rate of \$50 per month, (which terminates the service above named, the barracks having been turned over to the War Department.)	12 88
Anna Boon	do	May 10, 1867	To washing for the delegation of Sioux Indians during the month of April, 1867	25 00
John Lynch	do	May 10, 1867	To hauling articles to barracks, corner Nineteenth and E streets, to Indian office	2 00
William Kelley	do	May 10, 1867	To services as night watchman at barracks occupied by delegation of Sioux Indians, corner Nineteenth and E streets, from May 1 to 8, inclusive, 8 days, at rate of \$50 per month. (This account is final, the barracks having been turned over to the War Department.)	12 88

George Williams.....	do	May 10, 1867	To services as cook for delegation of Sioux Indians, corner of Nineteenth and E streets, from January 25 to 31, inclusive, 7 days, at the rate of \$35 per month, \$7 84. To services as above from March 27 to 31, inclusive, 5 days, at rate of \$35 per month, \$5 60. To services as laborer at said place from May 1 to 8, inclusive, 8 days, at rate of \$35 per month, \$8 96.	22 40
G. W. Joy	do	May 10, 1867	To 4 horseshoes.....	2 00
J. W. Warden & Co.....	do	May 11, 1867	1 ton stove coal at \$8 50, furnished for the delegation of Sioux Indians, corner Nineteenth and E streets.	8 50
John McNamara.....	do	May 11, 1867	To services as watchman at barracks occupied by delegation of Sioux Indians, corner Nineteenth and E streets, from May 1 to 11, inclusive, 11 days, at rate of \$50 per month.	17 71
H. M. Stewart.....	do	May 11, 1867	To clerical services in copying manuscript for office of Indian Affairs, 72,455 words, at rate of 10 cents per 100.	72 45
James G. Swan	do	May 13, 1867	For maps furnished the office of Commissioner of Indian Affairs, as follows: 1 map of shore line, Washington Territory, showing Indian reservations, &c., \$25; 1 map of the Omaha Indian reservation, Washington Territory, from a survey made by J. G. Swan, \$25.	50 00
Adams Express Co.....	do	May 13, 1867	To freight on 1 package, containing official papers, from St. Louis, Missouri, to Washington city, D. C.	1 00
L. Lyle	do	May 15, 1867	To copying manuscript for office of Indian Affairs, 44,600 words, at rate of 10 cents per 100, to be used in answering a resolution of the House of Representatives of the United States.	44 60
Adams Express Co.....	do	May 16, 1867	For freight on 1 package from Philadelphia containing sample of Indian goods.....	60
J. F. Gedney	do	May 8, 1867	To furnishing 100 maps of Kansas and Colorado showing Indian reservations.....	76 00
Western Union Telegraph Company.	do	May 6, 1867	Bogy to Byns, Springfield, Missouri, 35, \$9 05; Mix to Hough, Dubuque, 5, \$2 90; Bogy to Cobb, Junction City, 11, \$4 16; Smith to Bates, St. Louis, 39, \$7 38; Browning to —, Lawrence, 129, \$33 35.	56 84
Philada. Local Express.	do	May 29, 1867	For freight on 1 package from New York containing sample of Indian goods.....	1 00
Edward M. Mix	do	May 31, 1867	For services as special agent connected with delegations of Indians and superintendent of barracks, obtained from War Department for the month of May, at \$5 per day.	155 00
Andrew G. McGrew.....	do	May 31, 1867	For services as clerk in office of Commissioner of Indian Affairs for the month of May, on business connected with responding to a resolution of the House of Representatives of the United States, at the rate of \$1,200 per annum.	102 20
John Donaldson	do	June 3, 1867	For services as watchman at the barracks near head of Seventh street during the month of May, at \$50 per month.	50 00
John Smallwood.....	do	June 4, 1867	For livery of horse belonging to Indian office during the month of May, at \$25 per month.....	25 00
M. W. Kalbfus	do	June 6, 1867	For clerical services rendered the office of Indian Affairs during the month of May, 1867, at \$75 per month.	75 00
Adams Express Co.....	do	June 6, 1867	For freight on 1 package containing official papers, from Memphis, Tennessee, to Washington, D. C.....	2 00
Metropolitan R. R. Co.....	do	June 20, 1867	For 10 packs of fare tickets, (17 each).....	10 00
First National Bank	do	June 27, 1867	To amount of commission in collecting certificates of deposit for trust land moneys of the Ottawa Indians of Blanchard's Fork and Roche de Boeuff, of Kansas, amounting to \$1,538 12, placed to the credit of Hon. O. H. Browning, Secretary of the Interior, by Clinton C. Hutchinson, late agent of said Indians, at 4 per cent., \$3 85.	3 85
Western Union Telegraph.	do	June 29, 1867	Taylor to Jones, New York, 16, 64 cents. Taylor to Hanson, of Leavenworth, 56, \$14 59. Taylor from Jonas, New York, 16, 64 cents. Taylor to Hunt, Nashville, 12, \$2 57. Taylor to assistant treasurer, St. Louis, 15, \$3 25. Taylor to Bogy and Fry, St. Louis, 9, \$2 45. Taylor from Bogy and Fry, St. Louis, 8, \$2 45. Taylor from Edwards, St. Louis, 13, \$2 93. Taylor to Hunt, Nashville, 8, \$2 25. Taylor from Hunt, Nashville, 9, \$2 25. Taylor from Hunt, Nashville, 5, \$2 25. Taylor from Shanklin, Lawrence, 239, \$58 56. Taylor to Shanklin, Lawrence, 35, \$9 60. Taylor to Murphy, Atchison, 18, \$5 52. Taylor to Davis, New Albany, 9, \$2 05. Taylor to Meredith, Cambridge, 22, \$3 51. Taylor to Bogy, St. Louis, 18, \$3 73. Taylor from Bogy, St. Louis, 14, 3 09. Taylor from Porter, St. Louis, 9, \$2 45. Taylor to Legate, Lawrence, 5, \$3 60. Taylor from Ross, Lawrence, 41, \$11 04. Taylor to Ross, Lawrence, 10, \$3 60. Taylor to Shanklin, Lawrence, 40, \$10 80. Taylor from Heads, Salt Lake, 16, \$7 06. Taylor from Bogy, St. Louis, 31, \$5 81. Taylor to Bogy, St. Louis, 28, \$5 33. Taylor from Denman, Omaha, 16, \$6 25. Taylor from Denman, Omaha, 64, \$20 65. Taylor from Denman, Omaha, 12, \$5 05. Taylor from Bogy, St. Louis, 16, \$3 41. Taylor from Bogy, St. Louis, 36, \$6 61. Taylor from Bogy, St. Louis, 45, \$8 05. Taylor to Bogy, St. Louis, 24, \$4 69. Taylor to O'Neill, Lapwai, 20, \$15 13. Taylor from Bogy, St. Louis, 15, \$3 25. Taylor to Bogy, St. Louis, 7, \$2 45. Taylor to Denman, Omaha, 56, \$18 25. Taylor to Denman, Omaha, 14, \$5 65. Taylor from Bogy, St. Louis, 23, \$4 53.	275 99

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
H. M. Dillinger..... W. J. Keeler	John R. Goodwin..... .....do	June 29, 1867 July 3, 1867	To making 2 large packing boxes, \$8; 1 box, \$2. 1 gross 2-inch screws, \$1 50. Hauling, \$1 50 For commutation of travel from Washington, D. C., to New York city and return, in relation to obtaining notes and information for territorial maps, showing Indian reservations, Pacific railroad routes, &c., &c., 452 miles, at 10 cents per mile, \$45 20. For commutation of per diem expenses, including services, &c., from November 12 to 27, 1866, both inclusive, 16 days, at rate of \$7 per day while engaged on duty as aforesaid, \$112.	\$13 00 157 20
W. J. Keeler	do	July 3, 1867	To furnishing office of Indian affairs 30 maps of the Sac and Fox Indian reservation in Kansas, at rate of \$1 25 per map.	37 50
D. Daily	do	June 29, 1867	To services in copying manuscript for office of Indian affairs, 78,151 words, at rate of 10 cents per 100...	78 15
A. S. Worth.....	do	June 29, 1867	To copying manuscript for office of Indian affairs, 12,000 words, at rate of 10 cents per 100, \$12. To copying field-notes of survey of Cherokee neutral lands, 53,132 words, at rate of 10 cents per 100, \$53 13.	65 13
John Donaldson	do	July 2, 1867	For services as watchman at the barracks, near the head of Seventh street, used for Indian purposes during the month of June, at \$50 per month.	50 00
Nathaniel W. Taylor.....	do	June 29, 1867	To services performed in office of Indian affairs during the month of June; coloring maps of the State of Kansas and of the Territories, showing Pacific railroad route and Indian reservations, 150 maps, at rate of 70 cents per map.	105 00
Edward M. Mix	do	June 29, 1867	To services in office of Indian affairs during the month of June, coloring maps of the State of Kansas and of the Territories, showing Pacific railroad routes and Indian reservations, 150 maps, at rate of 70 cents per map.	105 00
Dennis Smallwood.....	do	June 30, 1867	To livery of 1 horse for office of Indian affairs for the month ending June 30, 1867, at the rate of \$25 per month.	25 00
Andrew G. McGrew	do	June 29, 1867	To services as clerk in office of Indian affairs for the month ending June 30, 1867, at the rate of \$1,200 per annum.	98 90
Andrew J. Joyce	do	July 5, 1867	To 14 c. bolts, \$3 50; 1 whip-socket, \$1 50; 1 6-plated spring, \$17 50; 2 body loops, \$6; 6 c. bolts, \$1 50; 1 hood, complete, \$8; rep curtains, \$1 25; rep sun curtains, 50 cents; rep rockers, 25 cents.	40 00
Pay-roll of clerks and laborers for the month of April, 1867.	do	Apr. 30, 1867	George B. Jones, special agent, \$150; J. C. Kretschmar, clerk, \$115 38; Thomas E. McGraw, \$98 90; George Lewis, \$98 90; Arthur Moffat, \$98 90; C. C. Royce, \$98 90; Boone Chambers, \$98 90; Wm. Fuller, \$98 90; L. T. Brennan, \$98 90; George H. Phillips, \$98 90; Charles DuBois, \$98 90; H. Dingman, \$98 90; A. G. Dudley, copyist, \$75; M. H. Overton, copyist, \$75; M. Thompson, copyist, \$75; J. H. Uncles, laborer, \$59 34.	1,538 72
Pay-roll of clerks and laborers for the month of May, 1867.	do	May —, 1867	G. B. Jones, special agent, \$155; J. C. Kretschmar, clerk, \$119 24; Thomas E. McGraw, \$102 20; Geo. Lewis, \$102 20; Arthur Moffat, \$102 20; C. C. Royce, \$102 20; Boone Chambers, \$102 20; William E. Fuller, \$102 20; Louis Brennan, \$102 20; George H. Phillips, \$102 20; Charles DuBois, \$102 20; H. Dingman, \$102 20; A. G. Dudley, copyist, \$75; M. H. Overton, \$75; M. Thompson, copyist, \$75; J. H. Uncles, laborer, \$61 32.	1,582 56
Pay-roll of clerks and laborers for the month of June, 1867.	do	June —, 1867	George B. Jones, special agent, \$150; J. C. Kretschmar, clerk, \$115 28; Thomas E. McGraw, \$98 90; George Lewis, \$98 90; Arthur Moffat, \$98 90; C. C. Royce, \$98 90; Boone Chambers, \$98 90; Wm. E. Fuller, \$98 90; Louis Brennan, \$98 90; George H. Phillips, \$98 90; Charles DuBois, \$98 90; H. Dingman, \$98 90; A. H. Dudley, copyist, \$75; M. H. Overton, \$75; M. Thompson, \$75; M. W. Kalbfus, \$75; Isaac H. Uncles, laborer, \$59 34.	1,613 72
Brevet Brig. Gen. J. M. Hedrick.	Com'r of Indian Affairs.	Aug. 17, 1866	To mileage from seat of government to Ottawa, Iowa, and returning, on official business, 2,254 miles, at 10 cents per mile.	225 40
John A. Graham.....	do	Sept. 4, 1866	Amount allowed by the Secretary of the Interior for making out tabular statements and for making 2 copies of pay-rolls.	25 00

Henry Davidson & Co.	do.	Sept. 25, 1866	For transporting 10 delegates of the Choctaw and Chickasaw nation from Little Rock, Arkansas, to Memphis, Tenn., \$5 17½ each delegate.	81 75
Louderbeck, Gilbert & Co.	do.	Oct. 2, 1866	To bill of hardware furnished the Indian department.	15 69
John F. Wheeler.	do.	Oct. 2, 1866	For advertising for proposals for subsistence for Wichitas in August, 1866.	9 00
Harvey D. Scott.	do.	Oct. 3, 1866	To balance due him as special Indian agent for per diem pay, and mileage, on the settlement of his account.	125 60
M. C. Meigs.	do.	Oct. 25, 1866	For the transportation of Choctaw Indian delegates from Duvall's Bluff, Ark., to Memphis, Tenn.	12 80
Edward Vernon, general ticket agent.	do.	Oct. 25, 1866	For transportation of Governor Colbert and 8 men from Mattoon, Ill., to Terre Haute, Ind., 504 miles, at 2½ cents per mile.	10 33
A. C. Morrill.	do.	Oct. 31, 1866	To balance due on the final settlement of his accounts as United States Indian agent for the Chippewa Indians of the Mississippi.	653 69
J. M. Spellissy.	do.	Nov. 14, 1866	For advertising for proposals for Indian goods during October, 1866.	65 50
Wm. C. Bryant & Co.	do.	Nov. 14, 1866	For advertising in the Evening Post for proposals for Indian goods.	134 40
L. M. Taylor.	do.	Nov. 15, 1866	For medical attendance rendered Winchester Colbert, a Chickasaw Indian, and William P. Adair, a Cherokee, from August to October, 1866.	50 00
John P. Cadogan & Co.	do.	Dec. 31, 1866	For advertising in the Quincy Herald for proposals for Indian goods.	28 50
T. A. Whetta.	do.	Jan. 3, 1867	For advertising in the World Company for proposals for Indian goods.	278 00
J. R. Flanagan.	do.	Jan. 3, 1867	For advertising in the Philadelphia Daily News for proposals for Indian goods during November, 1866.	148 80
A. S. Abell.	do.	Jan. 11, 1867	For advertising in the Daily Sun, for the month of November, 1866, for proposals for Indian goods.	114 84
Beals, Green & Co.	do.	Jan. 11, 1867	For advertising in the Boston Post for proposals for Indian goods for the month of November, 1866.	96 25
E. L. Wilson.	do.	Jan. 11, 1867	For advertising in the Chicago Evening Journal for proposals for Indian goods.	107 25
J. M. Spellissy.	do.	Jan. 11, 1867	For advertising in the Universe for proposals for Indian annuity goods.	57 60
E. S. Farnsworth.	do.	Jan. 11, 1867	For advertising in the St. Louis Despatch for proposals for Indian annuity goods.	101 16
Edward Carroll.	do.	Jan. 16, 1867	For judgment against Robert B. Mitchell and others, acting under instructions of the Indian Office.	98 60
Mahony, Hutchins & Co.	do.	Jan. 11, 1867	For advertising in the St. Louis Daily Times for proposals for Indian goods.	84 00
N. P. Sawyer.	do.	Jan. 18, 1867	For advertising in the Republic Printing Company for proposals for Indian goods.	126 00
George Knapp & Co.	do.	Jan. 23, 1867	For advertising in the Missouri Republican for proposals for Indian annuity goods.	105 10
H. B. Fairman.	do.	Jan. 30, 1867	For samples of dry goods furnished the Indian department January 17, 1867.	74 10
Prentice, Henderson & Osborne.	do.	Jan. 30, 1867	For advertising in the Louisville Journal for proposals for Indian annuity goods.	69 55
Zebulon Moore.	do.	Feb. 25, 1867	For samples of dry goods furnished the Indian department February 14, 1867.	57 44
Henry W. Reed.	do.	Feb. 28, 1867	For services and mileage and expenses in visiting the Chippewa agency from September 12 to October 8, 1866, at \$5 per day, 26 days, &c.	240 45
Charles A. Ruffee.	do.	Mar. 26, 1867	For supplies furnished for the use of the Chippewa agency during the year 1866, in connection with other supplies.	76 30
Chas. A. Dresser, special United States Indian agent.	do.	Feb. 28, 1867	Table of distances, showing the number of miles travelled while making payments to Miami Indians: Distance from Anderson to Kokomo, 37 miles; Kokomo to Peru, 21 miles; Peru to Lafayette, 53 miles; Lafayette to Peter Langlois's and return, 16 miles; Lafayette to Delphi, 16 miles; Delphi to Peru, 37 miles; Peru to Eel River tribe and return, 30 miles; Peru to G. Godfrey's and J. Avaline's and return, 26 miles; Peru to Huntington, 32 miles; Huntington to Roanoke and White Loon's and return, 28 miles; Huntington to Peru, 32 miles; Peru to Fort Wayne, 56 miles; Fort Wayne to Sheridan and F. De Rone's and return, 28 miles; Fort Wayne to Toledo, 94 miles; Toledo to Monroe, 24 miles; Monroe to Hevon's and Charles Minnie's and return, 14 miles; Monroe to Detroit, 41 miles; Detroit to Dowagiac, 178 miles; Dowagiac to Keer-she-co-quah's and return, 26 miles; Dowagiac to Paw-quish-e-no-quah's and return, 30 miles; Dowagiac to crossing of Michigan Central and P. F. W. and C. railroads, 80 miles; crossing of railroads to Fort Wayne, 120 miles; Fort Wayne to Peru, 56 miles; Peru to James Avaline's and George Cook's and return, 12 miles; Peru to Kokomo, 21 miles; Kokomo to Anderson, 37 miles—total number of miles travelled, 1,145.	114 50
Chas. A. Dresser, special United States Indian agent.	do.	Feb. 28, 1867	Table of distances, showing the number of miles travelled while taking the corrected list: Distance from Anderson to Kokomo, 37 miles; Kokomo to Peru, 21 miles; Peru to G. Godfrey's, Eel River tribe, and return, 40 miles; Peru to Huntington, 32 miles; Huntington to Roanoke, White Loon's, and return, 28 miles; Huntington to Fort Wayne, 24 miles; Fort Wayne to J. R. Godfrey's, Harris's,	118 20

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Chas. A. Dresser, special United States Indian agent—Continued.	Com'r of Indian Affairs.	Feb. 28, 1867	Minnie's, and return, 46 miles; Fort Wayne to Toledo, 94 miles; Toledo to Monroe, 24 miles; Monroe to Hevon's, Charles Minnie's, and return, 14 miles; Monroe to Detroit, 41 miles; Detroit to Dowagiac, 178 miles; Dowagiac to Paw-quish-e-no-quah's and return, 30 miles; Dowagiac to Detroit, 178 miles; Detroit to Toledo, 65 miles; Toledo to Fort Wayne, 94 miles; Fort Wayne to Peru, 56 miles; Peru to Lafayette, 53 miles; Lafayette to Peter Langlois and return, 16 miles; Lafayette to Delphi, 16 miles; Delphi to Peru, 37 miles; Peru to Kokomo, 21 miles; Kokomo to Anderson, 37 miles—total number of miles travelled 1,182.	\$69 25
Chas. A. Dresser, special United States Indian agent.	do.	Feb. 28, 1867	Abstract of expenditures while taking corrected list for which no vouchers were received: Livery hire at Peru, \$9 90; railroad fare from Peru to Huntington, \$1 40; livery hire at Huntington, \$5; railroad fare from Huntington to Fort Wayne, \$1; bus hire at Fort Wayne, \$1; railroad fare from Fort Wayne to Toledo, \$3 40; railroad fare from Toledo to Monroe, 80 cents; livery hire at Monroe, \$5; railroad fare from Monroe to Detroit, \$1 60; railroad fare from Detroit to Dowagiac, \$5 45; dinner at Marshall, 75 cents; livery hire at Dowagiac, \$5; railroad fare from Dowagiac to Detroit, \$5 45; breakfast at Fort Wayne, \$1; bus hire at Detroit, 50 cts.; dinner at Detroit, 75 cts.; railroad fare from Detroit to Toledo, \$2 10; railroad fare from Toledo to Fort Wayne, \$3 40; railroad fare from Fort Wayne to Peru, \$2 25; railroad fare from Peru to Lafayette, \$2 85; bus hire at Lafayette, 50 cents; livery hire at Lafayette, \$5; railroad fare from Lafayette to Delphi, 65 cents; railroad fare from Delphi to Peru, \$2 50; papers for pay-rolls, \$2.	60 70
Chas. A. Dresser, special United States Indian agent.	do.	Feb. 28, 1867	Abstract of expenditures while taking corrected list, with vouchers accompanying: Hotel bill at Peru, \$5 75; hotel bill at Huntington, \$3; hotel bill at Fort Wayne, \$6; hotel bill at Toledo, \$5; hotel bill at Monroe, \$5; hotel bill at Detroit, \$7; hotel bill at Dowagiac, \$2; hotel bill at Toledo, \$5; livery hire at Fort Wayne, \$9; hotel bill at Fort Wayne, \$3 50; hotel bill at Lafayette, \$3 75; hotel bill at Delphi, \$1 70; hotel bill at Peru, \$4.	194 00
Chas. A. Dresser, special United States Indian agent.	do.	Feb. 28, 1867	Abstract of expenditures while making payments, with sub-vouchers accompanying: Hotel bill at Anderson, while making rolls, &c., \$14; hotel bill at Lafayette, \$1 50; livery hire at Lafayette, \$5; hotel bill at Delphi, \$6; room rent at Peru, \$6 50; livery hire at Peru, \$10; livery hire at Peru, \$10; hotel bill at Peru, \$22; hotel bill at Kokomo, \$3; livery hire at Huntington, \$4; hotel bill at Roanoke, \$5; hotel bill at Huntington, \$4 50; hotel bill at Peru, \$19 25; livery bill at Fort Wayne, \$5; hotel bill at Fort Wayne, \$12; hotel bill at Toledo, \$2 25; livery hire at Monroe, \$8; hotel bill at Monroe, \$3 75; livery hire at Dowagiac, \$15; hotel bill at Dowagiac, \$3 75; hotel bill at Fort Wayne, \$9; hotel bill at Peru, \$11; livery hire at Peru, \$10; hotel bill at Kokomo, \$3 50.	127 85
Chas. A. Dresser, special United States Indian agent.	do.	Feb. 28, 1867	Abstract of expenditures while making payments for which no vouchers were received: Railroad fare from Anderson to Kokomo, \$1 50; railroad fare from Kokomo to Peru, 85 cents; railroad fare from Peru to Lafayette, \$5 70; bus hire at Lafayette, \$1; railroad fare from Lafayette to Delphi, \$1 30; railroad fare from Delphi to Peru, \$3 50; livery hire of Gabriel Godfrey, \$5; dinner at Gabriel Godfrey's, \$2; railroad fare from Peru to Kokomo, \$1 70; railroad fare from Kokomo to Anderson, \$3; railroad fare from Anderson to Kokomo, \$3; Kokomo to Peru, \$1 70; railroad fare from Peru to Huntington, \$3 90; telegram to Anderson, 75 cents; railroad fare from Huntington to Peru, \$3 90; railroad fare from Peru to Fort Wayne, \$6 75; bus hire at Fort Wayne, \$1 50; railroad fare from Fort Wayne to Toledo, \$10 20; railroad fare from Toledo to Monroe, \$2 55; bus hire at Monroe, \$1 50; railroad fare from Monroe to Detroit, \$3 75; telegram to Dowagiac, 85 cents; paid for sending telegram to Indians from Dowagiac, \$4; railroad fare from Detroit to Dowagiac, \$16 05; dinner at Marshall, \$2 25; railroad fare from Dowagiac to railroad crossing, \$7 20; dinner at Niles, \$2 25; railroad fare from railroad crossing to Fort Wayne, \$12 75; supper at Plymouth, \$2 25; supper at depot in	

George W. Shreeve.....	Charles A. Dresser.....	Jan. 23, 1867	Fort Wayne, \$2 25; railroad fare from Fort Wayne to Peru, \$6 75; railroad fare from Peru to Kokomo, \$1 70; dinner at depot in Kokomo, \$1 50; railroad fare from Kokomo to Anderson, \$3.	21 00
George E. Farley.....	do.....	Jan. 24, 1867	For services as clerk for 10½ days, at \$2 per day.	80 00
R. W. Furnas.....	R. W. Furnas.....	Dec. 11, 1866	For services as clerk for 32 days, at \$2 50 per day.	99 00
			For transportation from Omaha city to Omaha agency, on annuity fund, for Omahas, for fiscal year ending June 30, 1866, viz: going to Omaha city from agency, hotel bill at Tekamah, 3 persons and 2 horses, over night, \$4; hotel bill at Cumming city, 3 persons and 2 horses, dinner, \$2; hotel bill at De Soto, 3 persons and 2 horses, over night, \$4; hotel bill at Omaha, 3 persons and 2 horses, 2 days and 2 nights, \$21; livery bill for 2 horses at Omaha, \$4; returning from Omaha city to agency, hotel bill at De Soto, 3 persons and 2 horses, over night, \$4; hotel bill at Cumming city, 3 persons and 2 horses, dinner, \$2; hotel bill at Tekamah, 3 persons and 2 horses, over night, \$4; paid 2 men as escort, \$2 per day each, for 6 days, \$24; to hire of team, 2 horses and carriage, 6 days, at \$5 per day, \$30.	60 00
R. W. Furnas.....	do.....	Dec. 11, 1866	For transportation on annuity money from Omaha to agency, 87 miles, for fiscal year commencing July 1, 1866, viz: going to Omaha, hotel bill at Tekamah, dinner for agent, 2 persons, and 2 horses, \$2; hotel bill for same over night, at De Soto, \$4; hotel bill at Omaha for same, 1 day and 1 night, \$12; returning to agency, hotel bill at De Soto for same, dinner, \$2; hotel bill at Tekamah for same, over night, \$4; paid 2 men as escort, 4 days each, \$4 per day, \$16; use of 2 horses and light wagon 4 days, at \$5 per day, \$20.	
R. W. Furnas.....	do.....	Dec. 11, 1866	For excess of usual allowance for contingent expenses of agent for fourth quarter 1865, viz: use of 2 horses and light wagon 8 days, on official business connected with this agency, at \$5 per day, \$40; use of 2 horses for self and interpreter, 5 days, on official business connected with Indian matters, at \$1 per day, \$5; for excess of usual allowance for contingent expenses of agent for first quarter, 1866, viz: use of 2 horses and light wagon 7 days, on business for benefit of Indians, at \$5 per day, \$35; use of 2 horses for self and interpreter 10 days, on Indian business, at \$1 per day, \$10; for excess of usual allowances for contingent expenses of agent for second quarter 1866, viz: use of 2 horses and light wagon 9 days, on business connected with Indian affairs, at \$5 per day, \$45; for excess of usual allowance for contingent expenses of agent for third quarter 1866, viz: use of 2 horses and light wagon 5 days, on official business connected with the agency, at \$5 per day, \$25; use of 2 horses 10 days each, for agent and interpreter, on official business connected with the agency, at \$1 per day each, \$20; for excess of usual allowance for contingent expenses of agent for fourth quarter, 1866, viz: use of 2 horses and light wagon 8 days, on official business connected with the agency, at \$5 per day, \$40; use of 2 horses 3 days each, for interpreter and agent, at \$1 per day each, \$6.	226 00
S. D. McDonald & Co.....	Com'r of Indian Affairs.....	Apr. 26, 1867	For publishing in the State Record matters relative to Indian settlers.	4 50
James B. Abbott.....	do.....	May 2, 1867	To amount due on the settlement of his accounts as United States Indian agent.	38 85
Shubael P. Adams.....	do.....	May 8, 1867	To amount due on the settlement of his accounts as special agent.	220 00
Carl Daenzer.....	do.....	June 8, 1867	For advertising for proposals for Indian goods.	71 50
L. B. Kinney.....	do.....	May 24, 1867	To balance on the settlement of his accounts as United States Indian agent.	300 00
William H. Clark.....	Edwin Clark.....	May 10, 1867	Pay of temporary clerks to superintendents: to services as clerk, commencing January 15, 1867, and ending May 10, 1867, 3 months and 26 days, at the rate of \$100 per month.	380 10
John Young.....	E. B. Taylor.....	Dec. 6, 1866	For salary of laborer in taking care of government team for which the superintendent of Indian affairs is responsible, at Omaha, Nebraska Territory, from October 1, 1866, to December 6, 1866, inclusive, being 2 months and 6 days, at \$40 per month.	88 00
James Bean.....	J. B. Bassett.....	May 14, 1867	For services as clerk, commencing October 1, and ending December 31, 1866, and for quarter commencing January 1, and ending March 31, 1867, at the rate of \$1,200 per annum.	595 00
James Bean.....	do.....	June 29, 1867	For services as clerk for qr. commencing April 1, and ending June 30, 1867, at the rate of \$1,200 per annum.	297 50
James T. Miller.....	C. A. Dresser.....	Jan. 22, 1867	To assisting in taking census from November 23 to date, at \$2 50 per day, 16 days, \$40; to assisting in payment from December 28 to date, at \$2 50 per day, 21 days, \$52 50.	92 50
Samuel Jacobs.....	C. B. Rich.....	Sept. 26, 1866	To 2 days in taking census of Tuscarora tribe of Indians, May, 1866, at \$2, \$4; 5 days taking educational and agricultural statistics of Tuscaroras for 1866, at \$2, \$10.	14 00
H. Tannatt.....	Edwin Clark.....	July 5, 1866	For 2 reams paper, at \$7 17½, \$14 35; 4 M envelopes, at \$6, \$3; 2 quarts ink, at \$1 50, \$3; 1 dozen red tape, 50 cents; 1 gross pens, \$1 50; 1 dozen pen holders, \$1; 2 dozen pencils, at \$1, \$2; 4 dozen memorandum, at \$2 50, \$1 25.	26 60

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

By whom paid.	To whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
N. Barnard.....	Edwin Clark.....	Aug. 15, 1866	To 100 postage stamps, at 3 cents.....	\$3 00
N. Barnard.....	do.....	Oct. 2, 1866	For 200 postage stamps, at 3 cents.....	6 00
Da-dedge.....	do.....	Oct. 3, 1866	For services as messenger, calling chiefs to meet Special Agent Reed, commencing September 29, and ending October 1, 1866, 3 days, at \$1 50 per day.	4 50
J. B. Reynolds.....	do.....	Oct. 13, 1866	To 13 cords wood delivered at agency, at \$3 25.....	42 25
Burbank Brothers.....	do.....	Oct. 20, 1866	To 1 box (500) envelopes, \$2 75; 14½ pounds rope, at 35 cents, \$5 07; 4 padlocks, at 60 cents, \$2 40; 2 padlocks, at \$1, \$2.	12 22
L. P. Plumer.....	do.....	Oct. 20, 1866	To 1 ream letter paper with printed heading, \$10; publishing advertisement, proposals for pork, flour, and transportation, 1 week, \$9 50; publishing advertisement, proposals for clearing, stumping, grubbing, and breaking land for Mississippi Indians, 2 weeks, \$4.	23 50
Edwin Clark.....	do.....	Apr. 8, 1867	To commutation travelling expenses from agency to Washington, D. C., in accordance with telegram of Commissioner of Indian Affairs, dated January 4, 1867, 1,433 miles, at 10 cents per mile, \$143 30; to commutation of board expenses in Washington, D. C., from January 20, 1867, to March 31, 1867, 71 days, at \$4 per day, \$284; to commutation of travelling expenses from Washington, D. C., to agency, 1,433 miles, at 10 cents per mile, \$143 30.	570 60
F. W. Peake & Co.....	do.....	Apr. 10, 1867	To transportation express wagon, from St. Cloud to agency, \$7; to 1 broom, for office, 45 cents; to 4 bushels oats, at \$1 25, \$5; 6½ bushels oats, at \$1 50, \$9 75; 6½ bushels oats, at \$1 50, \$9 75.	31 95
N. Aspinwall.....	do.....	Apr. 11, 1867	To 6 pounds candles, at 35 cents, \$2 10; 3 gallons kerosene oil, at \$1 25, \$3 75; 4 boxes matches, at 25 cents, \$1; transportation from Crow Wing to Leech Lake, on 1 box candles, 5 gallons kerosene oil, 1 barrel pork, and 5 barrels flour, 1,515 pounds, at 1½ cent per pound, \$22 72.	29 57
Edwin Clark.....	do.....	May 10, 1867	To 1 office chair, \$5; 1 ream letter paper, \$7 50; 200 3-cent postage stamps, at 3 cents, \$6.....	18 50
Chronicle Printing Co.....	J. B. Bassett.....	May 11, 1867	To 500 blank vouchers, at \$18 per M, \$9; printing 1,150 envelopes, at \$5 per M, \$5 75; printing 2½ reams of letter paper, at \$2 60 per ream, \$6 50; 1,000 blank vouchers, \$18.	39 25
C. M. Cushman.....	do.....	May 15, 1867	Five and three-quarter reams paper, at \$8, \$46; 1½ M envelopes, at \$10, \$17 50; 1½ dozen Congress size, at \$1 20, \$1 80; 1 bottle mucilage, 80 cents; 3 dozen pencils, at \$1 50, \$4 50; 2 gross steel pens, at \$1 50, \$3; 1 office pen, gold, \$7 50; 1 ruler, \$2; 10 sheets blotting paper, at 20 cents, \$2; 2 inkstands, at \$2 50 and 50 cents, \$3; 2 quarts Arnold's ink, \$3; ½ dozen sealing wax, at \$2, \$1; ½ dozen rubber tips, at \$1 40, 70 cents; 3 dozen rubber bands, at 25 cents, 75 cents; ½ dozen pieces red tape, at 37½ cents, 25 cents; 1 bottle carmine ink, \$1 25; 1 dozen pen-holders, \$1; 1 diary journal, 1867, \$3 85; drayage, 50 cents; express charges on above, to agency, \$3 65; 65 rolls wall paper, at 25 cents, \$16 25; 210 yards bordering, at 2½ cents, \$2 75.	123 05
Pioneer Printing Co.....	do.....	May 21, 1867	For publishing in St. Paul Pioneer, proposals for pork, flour, and transportation, commencing July 8, 1866, 7 squares, 10 insertions, \$28 87.	28 87
Press Printing Co.....	do.....	May 21, 1867	For publishing in St. Paul Press, proposals for pork, flour, and transportation, commencing July 8, 1866, 7 squares, 10 insertions, \$28 87.	28 87
N. Barnard.....	do.....	June 5, 1867	For 200 postage stamps, at 3 cents, \$6; 200 postage stamps, at 3 cents, \$6.....	12 00
J. B. Bassett.....	do.....	June 29, 1867	To expenses incurred in going from agency to St. Paul on official business connected with Indian service: dinner and horse feed, \$1; hotel bill at St. Cloud, \$2 25; railroad fare to St. Paul, \$3 75; board at St. Paul and Minneapolis, 4 days, at \$2 25, \$9; railroad fare from St. Paul to St. Cloud, \$3 75; hotel bill at St. Cloud, including team, \$12 50; hotel bill from St. Cloud, returning to agency, \$5; express charge for stop-cock for mill, \$1; expenses going to St. Paul after funds for employes, June 11, \$25.	63 25
N. D. Prescott.....	do.....	June 29, 1867	For 2 brooms, at 50 cents, \$1; 4 pounds candles, at 40 cents, \$1 60; 1 lamp and shade, \$2; 4 papers pins, at 25 cents, \$1; 1 brush, \$1; paid Indian for cleaning office, \$3; 3 kegs powder, at \$12, \$36; 4 sacks shot, at \$4 50—\$18, as presents to Indians; 85 pounds nails, at 10 cents, \$8 50; 25 pounds mixed paint,	207 60

E. Oliver	June 29, 1867	do	at 40 cents, \$10; 6 mosquito bars, at \$3, \$18; 12 yards calico, at 25 cents, \$3; 6 horse covers, at \$3 50, \$21; 2 ox bells, at \$2, \$4; 10 pounds rope, at 30 cents, \$3; 3 camp kettles, at 75 cents, \$2 25; 4 basins, at 25 cents, \$1; 2 plates, at 25 cents, 50 cents; 1 fry pan, \$1 50; 1 pound tea, \$2; 60 pounds pork, at 25 cents, \$15; 20 pounds sugar, at 20 cents, \$4; 5 pounds coffee, at 40 cents, \$2; 20 pounds crackers, at 20 cents, \$4; 1 broom for boat, 50 cents; repair of stop-cock to boat, \$4 25; 6 sacks, at 50 cents, \$3; 1 pair blankets, \$15; transportation from Minneapolis to agency, of powder, shot, nails, &c., 250 pounds, at 2 cents, \$5; transportation from agency to Leech Lake, of flour and pork for Red Lake Indians, 450 pounds, at 2 cents, \$9.	55 00
S. S. Vaughn	Sept. 30, 1866	L. E. Webb	For board of J. B. Bassett, agent, and A. L. Daggett, teamster, when on trip to Leech Lake on government business, for quarter ending June 30, 1867, to wit: 40 meals to J. B. Bassett, at 50 cents, \$20; 20 meals to A. L. Daggett, at 50 cents, \$10; 50 meals to George Bangor, at 50 cents, \$25.	14 08
Peter H. Ley	Sept. 30, 1866	do	For postage for the agency of the Chippewas for third quarter 1866, July 1 to September 30, 1866	144 00
S. S. Vaughn	Dec. 30, 1866	do	For furnishing for subsistence of agency team 240 bushels oats, at 60 cents	12 75
Henry Buffalo	Nov. 17, 1866	do	Postage for Chippewa agency of Lake Superior, for fourth quarter 1866	22 50
L. E. Webb	Dec. 31, 1866	do	To services in cutting and piling wood for agency, making oat-bin, &c., &c., from November 1 to November 17, 15 days, at \$1 50 per day.	23 85
Francis McElroy	Nov. 15, 1866	do	Paid Indian for work about agency, \$1; 2 Indians going to Red Cliff, \$2 50; fixing bridge, \$1 50; 2 hauling oats, \$1 50; woman washing for schooner, and 1 Indian hauling and piling wood, \$9 60; Indian taking salt and brick to Bad river, \$3; hauling corn meal, \$1; washing and whitewashing office, \$3 75.	72 24
James Chapman	Dec. 1, 1866	do	For furnishing 3 tons and 1,224 pounds hay to agency, for government teams, at \$20 per ton	174 00
N. La Bonte	Nov. 30, 1866	do	To services of self and 2 assistants as surveyor, in assisting the Bad River Indians in defining the boundaries and running the lines of their 80-acre tracts selected under the treaty of September 30, 1854, commencing October 29, and ending December 1, 29 days for self, at \$3 per day, \$87; 29 days each for 2 assistants, at \$1 50 per day, \$87.	50 00
L. E. Webb	Mar. 31, 1867	do	For services taking care of the agency team of horses from June 1 to November 30, 6 months, at \$84 per month.	39 63
E. Pike	Mar. 31, 1867	do	For following items of expenditure in first quarter 1867: paid for medicine for sick Indian, \$2; sawing and piling wood for office, \$3; 2 Indians for moving oats, \$3; repairing clock for school-house, \$2; 1 Indian going to Red Cliff after cross-cut saw, \$1; mending and washing bags, \$1 25; 1 Indian, for hauling oats, \$1; 2 men stowing away wagons, &c., \$1 50; 1 man, work about office, 75 cents; mending boat sails, \$2; 2 Indians moving wood, \$2 50; 2 men pumping schooner, \$3; 1 woman scrubbing office, \$1 25; 1 man going to Red Cliff, \$1 50; 2 men clearing up about saw-mill at Red Cliff, \$3 38; 2 Indians going to La Pointe, \$2 50; 1 man, for work on vessel, \$3; 2 Indians, work about office, \$3; medicine for sick Indian, \$2.	43 00
D. C. Leach	July 30, 1866	Richard M. Smith	Two tons and 300 pounds timothy hay, at \$20 per ton, for use of teams of Chippewa agency of Lake Superior.	5 00
W. E. Powers	Aug. 2, 1866	do	To board for self while at Traverse City on official business, to examine into the land reservations of the Ottawas and Chippewas, July 28, 29, and 30, at \$2 per day.	4 00
Steamer Idaho	Aug. 4, 1866	do	For board at North Post, Michigan, while attending to land and school matters of Ottawas and Chippewas, as follows: 1 lodging and 2 meals, July 27 and 28, and 3 meals and 2 lodgings, July 31 and August 1 and 2, at 50 cents each.	20 35
P. Cretassa	Sept. 24, 1866	do	To passage of Agent Smith from Detroit to Traverse City, Michigan, and back, 800 miles, including hack hire, meals, berths, and portage, to attend to land and school matters for Ottawas and Chippewas of his agency.	25 00
J. C. Comfort	Sept. 30, 1866	do	To services rendered Agent Smith in collecting statistical information among the Chippewas of Lake Superior, at Michigan, for his annual report of 1865, 44 days in August, 1865, at \$3, \$13; same for year 1866, 4 days, at \$3, \$12.	90 00
T. K. Adams	Sept. 30, 1866	do	To services as messenger to Mackinac Indian agency for third quarter 1866, commencing July 1 and ending September 30, 1866, at \$360 per annum.	21 63
			Two reams foolscap letter and note paper, \$10 13; 950 letter and legal envelopes, \$7 50; 2 bottles ink, \$1; 1 spool red tape, \$1 50; 1 dozen pencils, \$1; 4 dozen India-rubbers, 50 cents.	

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Detroit post office.....	Richard M. Smith.....	Sept. 30, 1866	For 133 letter stamps for use in official correspondence, at 3 cents each, \$3 99; amount for postage undercharged at other offices and received at this during third quarter 1866, \$1 13; rent of post office drawer No. 478, for fourth quarter 1866, \$2.	\$7 12
Bazil Wawbewomicke ..	do	Oct. 23, 1866	For services of self and use of boat in transporting Interpreter A. J. Blackbird from Little Traverse to Mackinac, Garden Island, and North Shire, Michigan, and back, 250 miles, and for boarding the same time, 9 days, while collecting agricultural statistics of the Ottawas and Chippewas for Agent Smith's annual report, 1866, 9 days, at \$3 per day.	27 00
Nay-she-kay-she.....	do	Oct. 25, 1866	For use of horse 4 days by Interpreter Rodd to go to Elk Rapids and Traverse City and back, to procure white men for selling liquor to the Ottawas and Chippewas, 85 miles, at \$1 50 per day, \$6; for use of horse 2 days by same to travel 40 miles while collecting agricultural statistics of same Indians for Agent Smith's annual report of 1866, at \$1 50 per day, \$3.	9 00
Detroit post office.....	do	Dec. 31, 1866	For 150 postage stamps used by agent in the public service for 4th quarter, 1866, at 3 cents, \$4 50; for postage undercharged in official correspondence at other offices during same quarter, 65 cents; for advance rent of drawer No. 478, in Detroit post office, for 1st quarter 1867, \$2.	7 15
J. C. Comfort.....	do	Dec. 31, 1866	To services as messenger to Mackinac Indian agency for 4th quarter 1866, at an annual salary of \$360....	90 00
W. R. Noyes	do	Jan. 24, 1867	For one office stove furnished and delivered to agent for use in office at Detroit, \$18; deduct one old stove, \$2.	16 00
Northern Cent'l railway .	do	Mar. 19, 1867	For passage to Indian Agent Smith from Washington to Detroit on return from official visit	19 00
D. D. Oliver	do	Feb. 12, 1867	For services in collecting agricultural statistics of Ottawas and Chippewas in Michigan at Thunder Bay, for years 1865 and 1866, to be used in Agent Smith's report for those years, 24 days, at \$4 per day, less income tax of 5 per cent, on \$5.	9 75
J. T. Campbell	do	May 17, 1867	For board of Agent Smith at Isabella, Michigan, from May 4 at tea to May 17 at breakfast, while taking land lists of the Chippewas of Saginaw under treaty of October 18, 1864, 124 days, at \$1 50, \$19 12; for board during same time to Interpreter Rodd, 7 dinners, at 50 cents, \$3 50; dinners for Agent Smith and Interpreter Rodd at Davis's Halfway House on return, \$1; passage for same from Isabella to Midland on return, 36 miles, \$15.	38 62
William Cressey.....	do	May 18, 1867	For board to Agent Smith and his interpreter, Rodd, at Midland, while going to and returning from Isabella and Bay City to make land lists for Chippewas of Saginaw, &c., per treaty of October 18, 1864: Supper, lodging, and breakfast for Interpreter Rodd while going to Bay City to meet Agent Smith, \$6 25; stage fare for Interpreter Rodd from Midland to Saginaw and back, \$4; dinner for Mr. Rodd, at Freeland's Halfway House, same trip, 50 cents; keeping his horse 24 days, same time, at \$1 75, \$4 37; Agent Smith's board at Freeland's, same time, May 3, 75 cents; Agent Smith's fare to Midland, same time, 38 cents; passage for Agent Smith from Midland to Isabella, 36 miles, May 4, \$18; Agent Smith's board at Midland, May 3 and 4, same time, \$2 50; board and horse-keeping for Mr. Rodd at Davis's, May 1 and 5, \$2 75; Agent Smith and Interpreter Rodd's board at Midland on return to Bay City, May 18, 1 day each, \$4; stage fare from Midland to Saginaw, May 18, \$2 each, \$4; for supper and breakfast for Mr. Rodd in January last on his return from payment, \$1.	43 50
Wolverton House.....	do	May 21, 1867	For board to Agent Smith and Interpreter C. H. Rodd, at Bay City, Michigan, while making land lists for the Chippewas of Saginaw, treaty October 18, 1864: From April 30 at tea to May 2 at breakfast, and from May 20 at dinner to May 21 at breakfast, 54 days, at \$2 50, \$13 75; for use of rooms for council while making lists, \$4 25; board to Special Interpreter James Cloud during same time, \$2; fare for Agent Smith and Interpreter Rodd from Bay City to Saginaw, \$2; portage and drayage for trunks, \$1.	23 00
Everett House.....	do	May 22, 1867	For board to Agent Smith and Interpreter Rodd, at Saginaw, while making land lists for Chippewas of Saginaw, treaty October 18, 1864; Dinner, May 2, \$1 50; board 1 day for Interpreter Rodd, May 3 and 4,	18 62

John C. Comfort. Western Union Tele- graph Company.	do do	June 14, 1867 June 18, 1867	\$2 50; 1½ day's board for Agent Smith, \$4 37; for 1 day's board each, at \$2 50, \$5; passage for same from Saginaw to Bay City and back, same trip, \$2; stage fare for Interpreter Road from Saginaw to Midland, May 22, on his return to Isabella, \$2 50; portage and drayage for same to cars, 75 cents. For services as messenger to Mackinac Indian agency for 1st quarter 1867, at \$360 per annum. For sending despatch to Commissioner of Indian Affairs, Washington, D. C., in January last, on passes on Isabella Indian reservation, \$3 60; despatch from Chief Pay-tun-we and Godfrey, at Grand Rapids, February last, on chiefs going to Washington, D. C., \$1 63; despatch from Agent Smith to the Commissioner at Washington, D. C., on same subject, \$3 50.	90 00 8 73
John C. Comfort. Detroit post office.	do do	June 30, 1867 June 30, 1867	For services as messenger to Mackinac Indian agency for 2d quarter 1867, at \$360 per annum. For 250 postage stamps, at 3 cents each, furnished Agent Smith during 1st and 2d quarters 1867, for official correspondence, \$7 50; for postage on official correspondence undercharged at other offices and received at this during 1st and 2d quarters 1867, 39 cents; for drawer rent of drawer No. 478 for 2d and 3d quarters 1867, \$5.	90 00 12 89
Detroit and Milwaukee Railroad Company.	do	June 30, 1867	To passage for Agent Smith from Detroit to Saginaw and back, 200 miles, in April and May, to take lists of Chippewas of Saginaw for allotment of land under treaty of October 18, 1864, \$7; passage of same from Detroit to Grand Rapids and back, 375 miles, on official business, \$10 40; subsistence on way, 80 cents.	18 20
T. K. Adams.	do	June 30, 1867	To the following articles of stationery furnished for agency for 4th quarter 1866, and 1st and 2d quarters 1867: 1½ ream writing paper, at \$6, \$9; 1 quire blotting and post office paper, 75 cents; 800 letter and document envelopes, \$5 50; 1 dozen lead pencils, \$1; 1 best red tape, \$1 50; 1 dozen blank town-ship plats, ruled and numbered for use in allotment of lands of Chippewas of Saginaw, treaty October 18, 1864, \$3 50; 800 blank family registers to be used for same purpose, and 75 blank school and agricultural returns for employes, to be used in annual report, \$17 50.	38 75
Nicholson H. Parker.	C. B. Rich.	Nov. 30, 1866	To expenses while on official business taking census of Seneca Indians on Tonawanda reservation: Stage fare to Angelo from Catt. reservation, 75 cents; railroad fare to Buffalo from Angelo, 65 cents; dinner in Buffalo, 50 cents; railroad fare to Alden from Buffalo, 50 cents; stage fare from Alden to Akron, 35 cents; 4 days' board at Tonawanda, \$4; stage fare from Akron, 35 cents; railroad fare to Buffalo, 50 cents; dinner in Buffalo, 50 cents; railroad fare to Angelo, 56 cents; stage fare to Catt. reservation, 75 cents. To expenses while on official business in taking census of Seneca Indians on Allegany reservation: One meal and feed for horse on the way from Catt. to Allegany reservation, \$1 25; supper, lodging, and breakfast, with horse feed, at Cold Spring, \$2; 1 meal and horse feed at Corridon, \$1; supper, lodging, breakfast, and horse feed at Cold Spring, \$2; 1 meal and horse feed at Red House, 75 cents; supper, lodging, breakfast, and horse feed at Jameson Town, \$2; 1 meal and horse feed at Salamanca, \$1; 1½ day's board for self and horse at Great Valley, \$3; 1 meal for self and horse feed at New Albion while on return to Catt. reservation, \$1.	9 50
Nicholson H. Parker.	do	Nov. 30, 1866	To expenses while on official business taking census of Seneca Indians on Catt. reservation: 2 meals for self and horse feed, \$1 25; 2 meals for self and horse feed, \$1 25; 2 meals for self, 75 cents; 2 meals for self, 75 cents; 2 meals for self, 50 cents; 2 meals for self and horse feed, \$1 25; 2 meals for self and horse feed, \$1 25.	14 00
Nicholson H. Parker.	do	Nov. 30, 1866	To 4 quires postal paper, broad ruled, at 30 cents, \$1 20; 3 quires same, narrow ruled, at 25 cents, 75 cents; 3 quires margin ruled, at 30 cents, 90 cents; 2 quires small letter, at 30 cents, 60 cents; 6 packages small envelopes, at 20 cents, \$1 20; 2 bottles ink, at 25 cents, 50 cents; 4 packages large envelopes, at 35 cents, \$1 40; 4 packages medium size same, at 30 cents, \$1 20; 1 box pens, 25 cents; 2 quires postal paper, broad ruled, at 30 cents, 60 cents; 2 quires same, narrow ruled, at 25 cents, 50 cents.	7 00
Magoffin & Parker.	do	Nov. 1, 1866		9 10
C. B. Rich.	do	Nov. 30, 1866	To amount remitted by mail to Steamburg post office, N. Y., to Harrison Halftown, as his charges for taking agricultural and educational statistics of Allegany reservation for 1866, \$10; amount expended in obtaining information at Tonawanda reservation and at clerk's office, Genesee county, N. Y., examining records and obtaining statistics of Tonawanda reservation, educational and agricultural report of 1866, \$10; amount paid Daniel Seunaclark for taking educational and agricultural statistics of Oneidas, at Oneida, N. Y., for 1866, \$5; amount paid Samuel George for taking same at Onondaga reservation for 1866, \$5; railroad fare to Batavia and return to Akron and 1 meal, in settling and obtain-	42 25

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
C. B. Rich—Continued	C. B. Rich	Nov. 30, 1866	ing vouchers for Laura Parker's tuition at Batavia, N. Y., \$2; railroad and stage fare to Buffalo and return to Akron and 1 meal, to settle and obtain vouchers for E. Prentap's tuition at Buffalo, N. Y., \$3 25; railroad and stage fare from Akron to Seina, N. Y., and return, 4 meals and 1 lodging, to settle and obtain vouchers for Sarah White and Salina Jamison's tuition at Seina Seminary, N. Y., \$7.	\$55 57
B. Follett	M. L. Martin	Jan. 31, 1867	To 2 reams letter paper, at \$7, \$14; printing heading on 1 ream of same, \$3; 300 official envelopes, at \$1 50, \$4 50; printing on same, \$1 50; 2 quires cap paper, at 35 cents, 70 cents; 2 letter files, at \$2, \$4; 1 letter press, \$13; 1 letter book, \$3 50; 1 ream cap paper, at \$7, \$3 50; 2 sheets oiled paper, at 15 cents, 30 cents; 2 blotting pads, at 15 cents, 30 cents; 1 letter mesh, \$1; 200 letter envelopes, at 80 cents, \$1 60; 1 rubber ruler, \$1; 1 bottle carmine ink, 30 cents; 1 bottle copying ink, \$2; 6 pen holders, 30 cents; 500 white letter envelopes, \$3 25; 1 box quill pens, 75 cents—\$58 50; less 5 per cent., \$2 93.	
M. L. Martin	do	Mar. 22, 1867	To freight on safe and desk, (Indian property,) \$4 80; meals, lodging, and feed for 2 horses on trip to Keshena on official business, \$2; board at Keshena 7 days, at 75 cents per day, \$5 25; meals, lodging, and feed on returning from above, \$2; livery hire on above, \$25; paid for taking census, \$15; hire of horse and buggy to Oneida settlement, \$5; meals, lodging, and feed for two horses on trip to Keshena on official business, \$2; board at Keshena 3 days, at 75 cents, \$2 25; meals, lodging, and feed returning from above, \$2; 1 ton coal for office, \$10 50; stamps, \$10; 1 ton coal for office, \$6 50.	92 30
Leonard Martin	do	April 30, 1867	For services as clerk to Indian agent, making out rolls, and assisting in making payment, &c., from March 5 to March 19, 1867, at \$4 per day, 15 days.	60 00
George C. Ginty	do	June 30, 1867	To printing 500 blank receipts, \$8 50; advertising proposals for supplies, \$1 50; proposals for iron, &c., \$3 50; printing 400 blank contracts, \$4.	17 50
M. L. Martin	do	June 30, 1867	Meals, lodging, and horse feed for 2 horses on trip to Keshena on official business, \$2 50; board at Keshena 7 days, at 75 cents per day, \$5 25; meals, lodging, and feed returning from above, 3 days, \$10; 1 ton coal for office, \$8 50; livery hire, \$20; postage stamps, \$6; livery hire to Oneida to pay annuity, \$5; dinner at Oneida, 50 cents; livery hire to Oneida on official business, \$5; dinner at same, 50 cents; horse and buggy to Oneida on official business, \$5; meals, lodging, and feed for 2 horses on trip to Keshena to make Menomonee payments, \$2 50; board at Keshena 14 days, at 75 cents per day, \$10 50; meal, lodging, and feed for 2 horses returning from above, \$2 50; stamps and affidavits, \$6 23.	87 28
N. Y. Central railroad	H. S. Cunningham	May 23, 1867	Freight on goods shipped from New York to Akron, N. Y., to C. B. Rich for N. Y. Indians, to wit: 10 bales brown sheeting and 4 boxes prints, \$43 22; storage at Akron, \$1.	44 22
Alben Post	do	May 23, 1867	For 8 boxes, 1-6, \$1 50; 3 pounds nails, at 8 cents, 24 cents; 1 box, 34 cents; 1 box, 50 cents; freight carrying same to depot, 60 cents.	3 18
A. B. Wheeler	do	May 24, 1867	To hotel bill for H. S. Cunningham, United States Indian agent: 2 meals and 1 lodging, \$1 25; 6 meals and 2 lodgings, \$2 50; 6 meals and 2 lodgings for N. H. Parker, United States Interpreter, \$2 50.	6 25
N. Y. Central R. R. Co.	do	May 30, 1867	To transportation from Akron, N. Y., to Syracuse of two boxes dry goods and 1 bale sheeting.	2 19
Samuel George	do	May 30, 1867	For carrying 2 boxes and 1 bale of Indian goods from Syracuse to Onondaga reservation.	3 00
N. Y. Central R. R. Co.	do	May 31, 1867	To transportation from Akron to Oneida of 1 box of Indian goods.	1 30
N. Y. Central R. R. Co.	do	June 4, 1867	To freight on 1 box prints and 1 bale sheeting from Akron to Suspension Bridge.	51
Erie Railway Company	do	June 25, 1867	To transportation of 2 bales sheeting and 1 box goods, (Indian) from Akron to Salamanca.	5 15
Wallace Halftown	do	June 25, 1867	For transporting annuity goods for current year from Salamanca to several points on Allegany reservation.	4 00
Walter Finkel	do	June 25, 1867	For hotel bill for Agent H. S. Cunningham, as follows: Supper, lodging, and breakfast on the 24th of June, \$1 50; same on 25th, \$1 50, \$3.	3 00
B. and E. Railroad	do	June 26, 1867	For transportation of 7 boxes of goods and 3 bales of sheeting.	5 27

Daniel Two Guns, jr.	do	June 26, 1867	For transportation of annuity goods from Angola to Cattaraugus reservation.	2 00
Asher Wright	do	June 26, 1867	For carrying United States Indian agent from Cattaraugus council house to Angola.	2 00
H. S. Cunningham	do	June 29, 1867	To railroad and omnibus fare from Buffalo to Akron and return, \$2 18; railroad and omnibus fare of interpreter from Cattaraugus to Akron, \$2 34; 1 meal at Buffalo for interpreter, 50 cents; fare for self from Buffalo to Akron, 94 cents; fare of self and interpreter from Akron to Buffalo, via Batavia, \$2 50; supper, lodging, and breakfast for interpreter at Buffalo, \$2; fare of interpreter from Buffalo to Cattaraugus reservation, \$1 40; railroad and omnibus fare from Cattaraugus to Buffalo for interpreter, \$1 40; 1 meal for interpreter at Buffalo, 50 cents; railroad fare for self and interpreter from Buffalo to Syracuse, \$6 12; railroad fare from Syracuse to Oneida, \$1 08; use of horse and buggy from Oneida to Oneida reservation, \$1 50; railroad fare for self and interpreter from Oneida to Buffalo, \$7 20; paid from May 29 to May 31, inclusive, for 12 meals and 2 lodgings at Syracuse and other places, in delivering annuity goods, \$10 25; lodging, breakfast, and dinner for interpreter at Buffalo, \$2; fare for interpreter from Buffalo to Cattaraugus reservation, \$1 40; railroad fare to Suspension Bridge and return to deliver annuity goods, \$1 50; dinner at Suspension Bridge, 50 cents; railroad fare from Buffalo to Salamanca, \$2 65; fare for interpreter from Catt. reservation to Salamanca, 80 cents; fare and conveyance for interpreter from Salamanca to Catt. reservation, \$1 89; dinner for self and interpreter at Salamanca, \$1 50; railroad fare for self from Salamanca to Buffalo, \$2 65. To 1/2 ream letter paper, \$1 56; paper, 25 cents; envelopes, 20 cents; pens, 93 cents; 100 envelopes, 45 cents; 1 quire bill paper, 40 cents; 1 bottle mucilage, 30 cents; 1 quire note paper, 20 cents.	4 29
Young, Lockwood & Johnson.	do	June 29, 1867		65, 797 94
A. M. Greeley.	J. B. Bassett	April 16, 1867	Insurance, transportation, &c., of annuities, &c., to Indian tribes in Minnesota and Michigan.	32 00
Stephen H. Jones.	do	April 18, 1867	For 2 buffalo robes, at \$11, \$22; for 2 horse blankets, at \$5, \$10.	40 00
Jacob Johnson.	do	April 22, 1867	For 2 pairs platform scales, at \$20 each.	204 39
			For 48 bushels oats, delivered at agency, at \$1 32, \$63 36; 11 grain sacks, at 45 cents, \$4 95; transportation from St. Cloud to agency of 1,608 pounds corn meal, at 1 cent, \$16 08; transportation from St. Cloud to agency of 1,915 pounds corn meal, at 1 cent, \$19 15; delivered at agency 2,017 pounds corn meal, at 5 cents per pound, \$100 85.	
Gorton & Burbank.	do	May 7, 1867	For 1,691 pounds ground feed, meal, at 34 cents, \$63 41; 22 sacks, 40 cents each, \$8 80; 1,915 pounds ground feed, at 4 cents, \$76 60 cents; 737 pounds ground feed, at 4 cents, \$29 48; 156 1/2 bushels oats, at \$1, \$164 45.	342 74
C. F. & W. Powell.	do	May 8, 1867	For 44 pounds sheet iron for steamboat, at 12 1/2 cents per pound, \$5 50; 2 monkey wrenches, \$1 25 and \$2 50, \$3 75; 1 wagon spring for express wagon, \$8; 7 chains, \$3, \$21.	38 25
John H. Fairbanks.	do	May 10, 1867	For ferrying teams and footmen across the Mississippi river at Crow Wing from April 25 to Dec. 4, 1866.	66 00
A. D. Prescott.	do	May 13, 1867	For 1 box table salt, \$2 50; 60 pounds soap, at 12 1/2 cents, \$7 50; 42 pounds tea, at \$1 50, \$63; 60 pounds saleratus, at 15 cents, \$9; 1/2 case matches, \$7 50; 1 dozen mustard, \$1 50; 3 dozen ginger, \$5 25; 3 dozen pepper, \$5 25; 2 barrels flour delivered at agency, at \$14 25, \$28 50; transportation from Minnesota to Leech Lake of 2 barrels pork, 2 barrels salt, and 1/2 case matches, 1,360 pounds, at 3 1/2 cents, \$44 20; transportation from St. Cloud to Leech Lake of 9 barrels flour, 1,935 pounds, at 2 1/2 cents, \$48 37; transportation from St. Cloud to agency of 12 barrels flour, 2,580 pounds, at 1 cent, \$25 80; services of man and 4 oxen, at agency, hauling hay and rails, commencing April 1 and ending April 20, 1867, 18 days, (Sundays excepted,) at \$5, \$90.	338 37
A. Barnard.	do	May 13, 1867	For 4 tons hay at agency, at \$15, \$60; to 4 tons hay at agency, at \$15, \$60.	120 00
O. N. Sylvester.	do	May 13, 1867	For 3 tons hay at agency, at \$20.	60 00
John Cook, jr.	do	June 27, 1867	For extra service as engineer on steamboat, commencing April 1 and ending June 30, 1867, 3 months, at \$25 per month.	75 00
T. H. Moors	do	June 29, 1867	For transportation from St. Cloud to agency of 156 20-32 bushels oats and 737 pounds ground feed, 5,800 pounds, at 1 cent, \$58; transportation from agency to Leech lake of oats and ground feed, 4,000 pounds, \$60; transportation from Fort Ripley to agency of 30 barrels flour, at \$1, \$30.	148 00

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
A. L. Daggett	J. B. Bassett	June 29, 1867	For services driving government team, commencing June 1 and ending June 30, 1867, 1 month	\$55 00
John H. Fairbank	do	June 29, 1867	For passing government team per ferry across the Mississippi river at Crow Wing, commencing April 1 and ending June 29, 1867, 136 times, at 25 cents.	34 00
P. W. Hayes	do	June 29, 1867	For transportation from St. Cloud to agency, and for advanced charges paid railroad company as follows, to wit: Tobacco and sundries, 290 pounds, at 1 cent, \$2 90; advance charges, \$1 35; 8 ploughs, 2 pairs scales, 1 box medicine, 1,530 pounds, at 1 cent, \$15 30; 137 bushels oats, 4,384 pounds, at 1 cent, \$43 84; paid for same in St. Cloud, per bushel \$1 15, \$157 55; iron, steel, rope, and hoes, 1,550 pounds, at 1 cent, \$15 50; advance charges, \$7; wheel flange, 180 pounds, \$—; 1 bale blankets and hoes, 480 pounds, at 1 cent, \$4 80; advance charges, \$2 20; 2 barrels pork and 3 boxes tobacco, 850 pounds, at 1½ cent, \$12 75; advance charges, \$4; 5 kegs, 3 boxes lead pipe, bellows, anchor, nails, &c., 2,030 pounds, at 1½ cent, \$30 45; advance charges, \$9 50; transportation of annuity goods from St. Cloud, with advance charges on same from New York, as follows: Goods for Miss. bands, 3,385 pounds; for Pillager and Lake Winnebago bands, 6,863 pounds; for Red Lake bands, 5,790 pounds; for Pembina bands, 2,330 pounds—18,365 pounds, at 1½ cent per pound, \$275 47; advance charges from New York to St. Cloud, \$625.	1,216 51
William E. Lake	do	June 29, 1867	To express charges on wall paper and curtain sets, \$2 40; express charges on package for Hole-in-the-Day, \$2 55; express charges on box of hoes, \$2 80; express charges on box medicine and seeds, \$2 85; express charges on box paints, &c., \$1 05; express charges on box files, (returned,) \$1; express charges on box tobacco, 200 pounds, at 3½ cents, \$7; express charges on box package for Hole-in-the-Day, 60 cents.	20 25
James Fairbanks	do	June 29, 1867	For transportation from agency to Leech Lake of flour and tobacco, 900 pounds, at 2 cents	18 00
W. H. Corkhill	Comm'r Indian Affairs	April 26, 1867	To amount due on the settlement of his accounts as special agent	366 10
L. V. Bogy	do	Oct. 4, 1867	For insurance and transportation of Indian annuity goods, being balance on the settlement of his account.	2,841 69
J. B. Bassett	do	Mar. 27, 1867	For steam engine and boiler for use of government steamboat belonging to the Chippewa Indians	2,186 88
C. A. Ruffie	do	Feb. 25, 1867	For supplies furnished the Indian service within the Northern superintendency	19 80
J. A. Smith	do	Dec. 20, 1866	For transportation of Indian annuity goods from St. Louis to Omaha, and to Yanceton, Dakota	34 60
Chick, Armajo & Co	do	Nov. 14, 1866	For the transportation of Indian annuity goods from St. Louis to Omaha during September, 1866	70 17
Chick, Armajo & Co	do	Oct. 3, 1866	For transportation of annuity goods from St. Louis, Mo., to Fort Benton during the month of August, 1866.	211 32
James Whitehead	Edwin Clark	Oct. 13, 1866	For transportation from St. Cloud to Leech Lake of 31 barrels flour, 6,696 pounds, at 2½ cents	167 40
A. Aspinwall	do	Oct. 18, 1866	For transportation from St. Cloud to agency of 10 barrels pork, 3,300 pounds, at 1½ cent, \$49 50; transportation from St. Cloud to agency of 150 barrels flour, 32,400 pounds, at 4 cent, \$243, as per contract July 30, 1866.	292 50
Burbank Brothers	do	Oct. 20, 1866	To cash paid for transportation of annuity goods from New York to St. Paul, as per bills lading "annuity goods for Pillager Indians," 4,771 pounds, at \$2 93.	136 86
Francis Roy	do	Nov. 3, 1866	For services as messenger, calling the Otter Tail Indians to payment at Leech Lake, commencing Oct. 23 and ending Nov. 3, 1866, 7 days, at \$3 50 per day.	24 50
Francis Roy	do	Nov. 30, 1866	For services of two messengers, calling Indians of Cass lake and Lake Winnebago to annuity payments at Leech Lake, commencing Oct. 27 and ending Nov. 2, 1866, 7 days, at \$3 each per day.	42 00
P. H. Beaulieu	do	Dec. 4, 1866	For services as money guard and special interpreter, attending annuity payments, 10 days, at \$5 per day.	50 00
H. Z. Mitchell	do	Dec. 5, 1866	For services as guard of money, attending annuity payments of Chippewa Indians, 15 days, at \$5 per day.	75 00
A. D. Prescott	do	Dec. 6, 1866	For 1,640 pounds beef for Pillager and Lake Winnebago Indians, at 12 cents	196 80
F. U. Fiske	do	Dec. 6, 1866	For services of self and two-horse team, transporting supplies and camp equipage for payment party to annuity payments, 10 days, at \$5 per day.	50 00

A. D. Prescott	do	Dec. 7, 1866	For services attending annuity payments as guard for money, 15 days, at \$5 per day	75 00
Wm. E. Lake, ex. agent.	do	Dec. 20, 1866	For express charges on \$20,666 66 from St. Paul to agency, \$41 85; express charges on files, at 60 cents.	42 45
Henry W. Reid	D. W. Cooley	Aug. 31, 1866	For services as special agent, visiting Mississippi Chippewa agency, from March 18 to May 8, 1866, 51 days, at \$5 per day, \$255; to expenses travelling on railroad from Epworth, Iowa, to Waverly, \$6; stage fare to Austin, Minnesota, \$10; stage fare to Rochester, \$4 50; railroad and stage fare to Faribault, \$6 50; railroad fare to Minneapolis, \$3 50; railroad and stage fare to Crow Wing, \$10 80—\$41 30; meals and lodgings during the trip up, \$32; meals and lodgings on return trip, fare and board, \$73 30; tax on \$255, \$12 75.	388 85
St. Charles Hotel	Richard M. Smith	Mar. 19, 1867	For board of Indian Agent Smith, of Michigan, at Washington, on official business, from March 1, in the evening, to date, at tea, 18 days, at \$3 per day.	54 00
P. Sagatoo	do	Jan. 1, 1867	For board of Indian Agent Smith, his interpreter, C. H. Rodd, and his assistant, M. C. Smith, during the distribution of annuities to the Chippewas of Saginaw, Swan creek, and Black river, Michigan, at Saginaw, Michigan, for the year 1866, 3 persons' board, 9 meals and 3 lodgings in all, December 31 and January 1, at 50 cents each, \$6; for notifying the River Gray Chippewas of Saginaw, and the Ottawas and Chippewas, of the payment, \$4.	10 00
C. A. Jay & Co.	do	Jan. 2, 1867	For board for Indian Agent Smith, and his interpreter, C. H. Rodd, and his assistant, M. C. Smith, during the distribution of annuities to the Chippewas of Saginaw at Bay City, and on return from the Saginaw payment, 1866, viz: for board for Indian agent and assistant from December 29, at dinner, to December 31, at breakfast, and for Interpreter Rodd from December 28, at tea, to December 31, at breakfast, and the same from January 1, at tea, to January 2, at breakfast, on return from the Saginaw payment, 8 days, at \$2 50, \$20; passages by stage, for Indian agent and assistant, from East Saginaw to Bay City and back, same occasion, 32 miles, \$5; for services of porter, 50 cents.	25 50
C. H. Rodd	do	Jan. 3, 1867	For passages by team of Indian Agent Smith, his assistant, M. C. Smith, and self as interpreter, during the distribution of annuities to the Chippewas of Saginaw, in 1866, as follows: Passage of Indian agent from Isabella to Midland, and from Bay City to Saginaw and back, his assistant from Bay City to Saginaw and back, and self from Isabella to Saginaw and back, 160 miles' travel, 7 days' time, from December 27 to date.	42 00
M. C. Smith	do	Jan. 23, 1867	For services as assistant to Indian Agent Smith in the distribution of annuities to the Chippewas of Saginaw, and to the Ottawas and Chippewas of Michigan, at Saginaw, Michigan, and in perfecting pay-rolls and other payment papers, in 1866, 23 days, from January 1, and ending this day, at \$3 50 per day, less an income tax of 5 per cent. on \$34 50 thereof.	78 77
Steamer Lac La Belle	do	Oct. 6, 1866	For transporting from Detroit to L'Anse, Michigan, 650 miles, treaty supplies, consisting of blankets, cloths, calicoes, shawls, linings, satinets, and other articles purchased in the United States, and iron, steel, files, coals, pork, flour, and tobacco, and other articles purchased in Detroit, required for the Chippewas of Lake Superior in 1866 and 1867, packages in all weighing 10,034 pounds, at 90 cents for each 100 pounds, \$90; for transporting from Detroit to Sault St. Marie, 400 miles, smith-shop supplies for the Ottawas and Chippewas of Michigan, consisting of iron, steel, files, stone and charcoals, and other articles, 40 packages in all, weighing 8,546 pounds, at 50 cents per each 100 pounds, \$42 73; for passages of Agent Smith, and his assistant, M. C. Smith, from Detroit to L'Anse and back, 1,300 miles, to distribute annuities, \$42 each, \$84; passage of Interpreter Ashman from Sault St. Marie to L'Anse and back, 500 miles, same occasion, \$24; portage on steamer to the same, same occasion, \$3 40; hack hire to and from steamer at Detroit, going and coming, \$2.	246 43
Edward Ashman	do	Oct. 6, 1866	For board of Indian Agent Smith and his assistant, M. C. Smith, from September 28 to date, during the distribution of annuities to the Ottawas and Chippewas of Michigan, at Sault St. Marie, Point Iroquois, and Sugar island, Michigan, in 1866, 2 persons' board 8½ days, in all 17 days, at \$2 per day, \$34; for passages of the same from Sault St. Marie to Sugar island and back, 25 miles, same occasion, \$5 25; for use of room at Sault St. Marie, to council and pay the Indians, on same occasion, \$3; for passage by small boat to the same, from Point Iroquois to Sault St. Marie, 12 miles, same occasion, \$3; for drayage of iron, steel, and coals, from steamer to the shop of Ottawas and Chippewas of Sault St. Marie, \$5 25; for draying agent's trunk to and from steamer, \$1 50.	52 00

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
C. Davidson	Richard M. Smith.....	Oct. 26, 1866	For board of Indian Agent Smith, his interpreter, D. Rodd, and his assistants, M. C. Clark and D. C. Leach, during the distribution of annuities to the Ottawas and Chippewas at Little Traverse, Michigan, in 1866: 4 persons' board, 5 days each, from October 1 to date, 20 days in all, at \$2 per day, \$40; hauling 2 tons coal, and other smithshop supplies, to little Traverse shop, \$1 50; drayage of trunks of superintendent to and from the boat, \$1; for notifying the Sheboygan and Cross Village Ottawas and Chippewas of payment at Little Traverse, 50 miles' travel, \$4; to 3 bushels apples, delivered to the Little Traverse Ottawas and Chippewas by Agent Smith, at \$2 per bushel, \$6.	\$52 50
D. C. Leach.....	do	Oct. 26, 1866	For services rendered in the distribution of annuities by Indian Agent Smith to the Ottawas and Chippewas of Michigan, at Grand Traverse and Little Traverse, Michigan, for the year 1866, from October 18 to 26, both days inclusive, 9 days in all, at \$5.	45 00
Steamer Sunny Side.....	do	Oct. 26, 1866	For passage of Indian Agent Smith, his interpreter, D. Rodd, and his 2 assistants, M. C. Clark and D. C. Leach, from Northport to Little Traverse and back, 120 miles, making 2 trips during the distribution of annuities to the Ottawas and Chippewas in 1866, per verbal agreement with Agent Smith, \$33; for 8 meals furnished to the same, during the same trips, 50 cents each, \$4; for transporting 5 casks of charcoal from Northport to Little Traverse, for shops of Ottawas and Chippewas there, \$6; for drayage of agent's trunk to hotel at Northport on return there, 50 cents; for passage of Interpreter D. Rodd, in July last, from Northport to Elk Rapids, Michigan, and back, to collect statistics from same Indians for Agent Smith's report of 1866, \$2.	45 50
D. S. Jones	do	Oct. 21, 1866	For board of Indian Agent Smith, his interpreter, D. Rodd, and his assistant, M. C. Smith, during the distribution of annuities to the Ottawas and Chippewas of Michigan, at Northport, Michigan, in 1866, 3 days' board each, from October 16 to date, 9 days in all, at \$1 50 per day, \$13 50; use of rooms for council during the same payments, \$3; drayage of trunks to and from steamers at Northport, going and coming, \$1 50; for board of Indian Agent Smith, and his assistant, M. C. Smith, at Northport, on return from Little Traverse, while waiting for steamer to go to Mackinaw, from October 16, at night, to date, at night, 5 days each, 10 days in all, at \$1 50 per day, \$15.	33 00
Steamer Sun	do	Oct. 21, 1866	To passage of Indian Agent Smith and his assistant, M. C. Smith, from Northport to Mackinaw, 90 miles, to distribute annuities to the Ottawas and Chippewas there, for the year 1866, per verbal agreement with him, \$25; portage, hauling trunks, &c., 50 cents.	25 50
Eliza McLeod	do	Nov. 8, 1866	For board of Indian Agent Smith, and his assistant, M. C. Smith, during the distribution of annuities to the Ottawas and Chippewas of Michigan, at Mackinaw, Michigan, in 1866, viz: 2 persons' board from October 31, at night, to date, both days inclusive, each 7 days, 14 days in all, at \$2 per day, \$28; for passage by small boat for the same from Mackinaw to Beaver and Garden island, and back, 100 miles, to pay the Ottawas and Chippewas there, including board of same, as per verbal agreement, \$23 50; carrying trunks for same to and from the boats, &c., 70 cents.	52 20
Steamer Fountain City.....	do	Nov. 9, 1866	For passages of Indian Agent Smith and his assistant, M. C. Smith, from Detroit to Northport, 375 miles, and from Mackinaw to Detroit on return, 325 miles, during the distribution of annuities to the Ottawas and Chippewas of Michigan there, in 1866, 2 passages, at \$14 each, \$28; notifying him of the arrival of the steamer at Detroit at night, to leave, \$1; hack hire of the same at Detroit, going and coming, \$2; portage on steamer during trips, \$2.	33 00
The McCamy House.....	do	Nov. 20, 1866	For board of Indian Agent Smith and his assistant, M. C. Smith, during the distribution of annuities to the Pottawatomies of Huron, Michigan, at Battle Creek, Michigan, in 1866, 2 persons' board, from November 17, at tea, to November 20, at dinner, 54 days, at \$2 50 per day, \$13 75; for services of porter in hauling trunks, going and coming, 50 cents; omnibus passages to and from the cars at Battle Creek, \$1; passage of same by team from Battle Creek to Athens and back, 40 miles, to pay the	25 23

E. S. Smith	Nov. 21, 1866	do	same Indians, \$8. For passage of Indian Agent Smith and his assistant, M. C. Smith, from Leneton to Paw Paw, Michigan, and back, 8 miles, during the payment of the Chippewas, Ottawas, and Pottawatomies of Michigan, of the \$39,000 appropriated by Congress in 1866, \$2 80; to notifying these Indians residing at Hartford of the payment, 30 miles' travel going and coming, \$3; for board for the Indian agent during the payment, 2 meals and 2 lodgings, \$2.	7 20
Kalamazoo House	Nov. 22, 1866	do	For board of Indian Agent Smith and his assistant, M. C. Smith, while on their way to distribute annuities to the Ottawas and Chippewas in Oceana county, Michigan, in 1866, 2 persons' board, from November 21, at dinner, to November 22, at breakfast, \$7; for passage by stage of the same from Kalamazoo to Grand Rapids, 40 miles, same occasion, \$8; omnibus from cars to Kalamazoo House, same occasion, 50 cents; for services of porter for the same, in handling trunks, 50 cents.	16 00
H. S. Sayles	Dec. 4, 1866	do	For board of Indian Agent Smith, his interpreter, D. K. Foster, and his assistant, M. C. Smith, during the distribution of annuities to the Ottawas and Chippewas of Michigan, at Oceana, Michigan, in 1866, 3 persons' board, from November 7, at dinner, to December 4, at dinner, 74 days each, in all 214 days, at \$2 per day, \$43 50; for board of Indian Agent Smith, special interpreter and assistant, J. F. Godfrey, during the same time, \$14 50; for use of horse for Indian agent to visit blacksmith and shop, 6 miles and back, \$1 50; for use of house for council and do business in, \$4; for services as door-keeper at the payment, \$1.	65 00
Rix Robinson	Dec. 6, 1866	do	For passages by team to Indian Agent Smith, his assistant, M. C. Smith, and his assistant and special interpreter, J. F. Godfrey, from Oceana county to Muskegon, 45 miles, on their return from the distribution of annuities to the Ottawas and Chippewas, Michigan, for 1866, \$24; for passage to the same from Muskegon to Grand Haven, 16 miles, same occasion, \$4 50.	28 50
H. W. Lears	Dec. 6, 1866	do	For board of Indian Agent Smith, his assistant, M. C. Smith, and his assistant and special interpreter, J. F. Godfrey, at Muskegon, November 23 and 24, and December 5 and 6, while going to and returning from Oceana county, to pay the Ottawas and Chippewas there for the year 1866, 3 persons' board 2 days at \$2 per day, \$12; porter for handling trunks, \$1.	13 00
E. Browne	Dec. 7, 1866	do	For three dinners for Indian Agent Smith, his assistant, M. C. Smith, and his special interpreter and assistant, J. F. Godfrey, November 23, while on their way to Oceana county to pay the Ottawas and Chippewas, \$1 50; for tea, lodging, and breakfast, to Agent Smith, and assistant Godfrey, December 6 and 7, on their return, \$3.	4 50
W. H. Nelson	Dec. 27, 1866	do	For board of Indian Agent Smith, and his interpreter, C. H. Rodd, during the distribution of annuities to the Chippewas of Saginaw, 1866, 2 persons, 10 days in all, from December 18 and ending this day, at \$2 per day, \$20; for use of room to counsel in, and for wood used during payment, \$5; for my services rendered to him in paying the annuities to the Indians, \$5.	30 00
William Cressy	Dec. 28, 1866	do	For use of 3 teams to transport smith shop supplies, consisting of iron, steel, and other articles, required for the Chippewas of Saginaw, in Isabella county, and for passage of Indian Agent Smith, with funds to pay the same Indians their annuities, 1866, from Midland to Isabella, 35 miles, over very bad and almost impassable roads, taking 3 days to perform the same, \$50; for dinners to Indian Agent Smith, at the Halfway House, going and coming, and for dinner to his interpreter, C. H. Rodd, on return, \$1 50; for board to do., at Midland, going and coming, December 17, and December 27 and 28, 3 lodgings and 6 meals, 50 cents each, \$4 50; for stage fare of agent from Saginaw to Midland, going and coming, \$4.	60 00
C. E. Breuner	Dec. 28, 1866	do	For my services as assistant to Indian Agent Smith, detecting and arresting of Barber Fritz — and Barber for selling whiskey to Indians at Saginaw City during the distribution of annuities to them, 1866, 3 days, \$10; for furnishing an interpreter at the examination at the time the offenders were held for trial, \$5.	15 00
Everett House	Dec. 29, 1866	do	For board of Indian Agent Smith, and his assistant, M. C. Smith, at East Saginaw, Michigan, during the distribution of annuities to the Chippewas of Saginaw, Swan creek, and the Ottawas and Chippewas of Michigan, at Saginaw and Isabella, 1866, as follows: 54 days' board of Indian Agent Smith, from 12th to 17th December, and December 28 and 29, 54 days, at \$2 per day, \$11 50; 17 days' board for his assistant, M. C. Smith, from December 12 to date, 17 days in all, at \$1 75 per day, \$29 75; for services of porter in handling trunks, \$1.	42 25
M. C. Smith	Dec. 31, 1866	do	For my services as an assistant to Indian Agent Smith, in the distribution of annuities to the Ottawas	315 10

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
M. C. Smith—Cont'd	Richard M. Smith.....	Dec. 31, 1866	and Chippewas, the Chippewas of Saginaw, Swan creek and Black river, the Chippewas, Ottawas, and Pottawatomies, and the Pottawatomies of Huron, Michigan, and Grand Traverse, Little Traverse, Mackinac, Garden Island, Oceana county, Grand Haven, Isabella, Saginaw City, Bay City, Dugoming, Paw-Paw, and Battle Creek, Michigan, 1866, as follows, viz: days' service, commencing October 1, and ending this day, both days included, at \$3 50 per day, less 5 per cent. income tax on \$138.	\$163 39
I. L. Hurd & Co.....	do	Dec. 31, 1866	For transporting from Detroit, by steamers, railroads, teams, and small boats, treaty supplies, as follows: To Midland, 125 miles, mill oil, ploughs, iron, steel, files, and other articles of smith shop supplies, for Chippewas of Saginaw, 46 packages in all, weighing 4,388 pounds, for \$1 25 for each 100 pounds, \$54 85; to Grand Traverse, 350 miles, iron, steel, files, grindstone, stone and charcoal, and other articles of smith shop supplies, for the Ottawas and Chippewas, 36 packages in all, weighing 4,375 pounds, at 65 cents per 100 pounds, \$28 43; to Little Traverse, 390 miles, iron, steel, files, tin, oil, stone and charcoal, and other articles of smith shop supplies, for the Ottawas and Chippewas, 38 packages in all, weighing 7,567 pounds, for 75 cents for each 100 pounds, \$56 75; to Pentwater, 250 miles, iron, steel, files, stone coal, and other articles of smith shop supplies, for the Ottawas and Chippewas, 36 packages in all, weighing 3,115 pounds, for 75 cents per each 100 pounds, \$23 36.	
Richard M. Smith.....	do	Dec. 31, 1866	For the following disbursements made by the said Indian agent, for and on account of the said United States, during the distribution of annuities to the Indians in Michigan, commencing September 7 and ending this day, as follows: For amounts paid for passages on steamers, railroads, teams, hacks, drays, ferries, and small boats, and street cars, for self, Interpreters Ashman, D. Rodd, A. J. Blackbird, C. H. Rodd, and D. K. Porter, and Assistants Smith, Leech, and Godfrey, transportation of money, goods, and trunks, on 40 different occasions, varying in amounts from 5 cents to \$5, \$36 35; for amounts paid for subsistence, portage, waiters, assistants, and messengers sent to notify Indians of payment on 44 different occasions, varying in amounts of from 25 cents to \$3, \$39 64.	75 99
B. Vernor, agent.....	do	Dec. 31, 1866	For renewing insurance against loss by fire, for one year from December 29 of the present year, of store and council house belonging to the United States, situate in Isabella county, Michigan, to the amount of \$500, and to the like amount of \$500 on another store and council house belonging to the same, situate at L'Anse, in said State, from one year from April 18, same year, as per policies Nos. 4196 and 4269, issued by the Springfield Insurance Company, Massachusetts, \$7 50; for insurance against loss by fire of treaty supplies, consisting of blankets, cloth, calicoes, shawls, pork, flour, tobacco, iron, steel, and other articles, at Detroit and L'Anse, Michigan, required for the Indians in Michigan, as per the annexed policy, No. 529, issued by the International Marine Fire Insurance Company, New York, \$17 40; for marine risks on the same supplies while being transported from Detroit to L'Anse, 500 miles, to Sault St. Marie 325 miles, to Little Traverse 350 miles, to Grand Traverse 375 miles, to Oceana 65 miles, and to Isabella 275 miles, during the months of September and October, as per the annexed policy, No. 202, issued by the same company, \$27 09; 2 policies, \$1 each, \$2.	53 99
Detroit and Mil. railway.	do	Dec. 31, 1866	For passage of Indian Agent Smith from Detroit to Saginaw and back, 200 miles, to submit amendments to the Chippewas of Saginaw, Swan creek, and Black river, second time, \$7; for passages to the same and his assistant, M. C. Smith from Grand Rapids to Grand Haven, and from Grand Haven to Detroit, 230 miles, during the distribution of annuities to the Ottawas and Chippewas in Oceana county, Michigan, 1866, \$7 30 each, \$14 60; for passage to J. F. Godfrey, assistant and special interpreter, from Grand Rapids to Grand Haven and back, 60 miles, same occasion, \$2 30; for passage to Indian Agent Smith and his assistant, M. C. Smith, from Detroit to Saginaw and back, 200 miles, during the distribution of annuities to the Chippewas of Saginaw, 1866, \$7 each, \$14; for dinners to do., at Wasso, December 8, on return from the Oceana payment, 75 cents each, \$1 50.	39 40

Michigan Cent'l R.R. Co.	do	Dec. 31, 1866	For passage to Indian Mesanbay and family from Detroit to Battle Creek, 130 miles, on their return from Washington, sent home by the Commissioner, \$6; for passage of Indian Agent Smith from Detroit to Dowagiac and back again, 320 miles, to pay the Chippewas, Ottawas, and Pottawatomies, special appropriation, \$39,000, \$10 90; for passage of Indian Agent Smith and his assistant M. C. Smith, from Detroit to Decatur, and Decatur back to Kalamazoo, 200 miles, to pay balance of appropriation to the Ottawas, Chippewas, and Pottawatomies, the annuities due the Pottawatomies of Huron, and certain Ottawas and Chippewas there, 1866, \$5 20 each, \$10 40; for four meals to the same, at Marshal and Decatur, same occasion, \$3. For collecting Indian Agent Smith's draft drawn on John R. Goodwin, esq., Washington, on gold sold by him in 1865, it being for annuities due the Ottawas and Chippewas, amounting to \$10,014 86 for that year, \$10; for collecting coin check, drawn by late Commissioner Cooley, payable at the Importers' and Traders' Bank, New York, for \$2,466 67, \$6 50.	30 30
2d National B'k, Detroit.	do	Dec. 31, 1866	For sending Indian Agent Smith's despatch to Indian James Cloud, at Bay City, to notify Chippewas of Saginaw to meet him and consider amendments to treaty of October 18, 1864, 85 cents; for ditto ditto to ditto, on the same subject, 50 cents; for ditto ditto from Bay City to United States district attorney Russell, of Detroit, touching trial of white man for selling liquor to Indians, 85 cents; notifying Chippewas, Ottawas, and Pottawatomies of payment to them of the \$39,000 appropriation, \$1 40; for ditto ditto to M. Hickey, of Ypsilanti, to assist as interpreter at such payment, (who declined,) \$1 38; for ditto ditto to P. O. Johnson, at Ann Arbor, (who accepted,) 69 cents; for ditto ditto agent to United States Agent Corkhill, of Mount Pleasant, Iowa, to be present at payment of balance of that appropriation, \$2 35; for ditto ditto to Grand Haven inquiring about steamer to go to Pentwater, to pay Oceana, Ottawas, and Chippewas, 1866, \$2.	16 50
West'n Union Teleg. Co.	do	Dec. 31, 1866	For board to Indian Agent Smith, his assistant, M. C. Smith, and his special interpreter and assistant, J. F. Godfrey, at Mears, Michigan, while on their way and returning from payment to the Ottawas and Chippewas in Oceana county, Michigan, 1866, as follows: 3 persons' board, November 20, over the Sabbath, and December 5, 2 days each, \$2, \$12; portage, 50 cents.	10 02
Peter Hobler	do	Dec. 5, 1866	For passage by teams to Indian Agent Smith and his assistant, M. C. Smith, and myself, as assistant and special interpreter, with trunks and money, from Grand Haven via Ferrysburg, Muskegon, Mears, and Pentwater, to Indian settlement, in Oceana county, Michigan, 80 miles, 4 days, including Sabbath, to pay the Ottawas and Chippewas there, 1866, \$31; for subsistence to the same, by the way, at Otto, November 26, dinners, \$1 70, suppers, lodgings, and breakfasts at Pentwater, November 26 and 27, \$4 50, and the same at Reed's, on return, December 4 and 5, \$4 50, \$10 70; for my services as special interpreter and assistant to the same, during the time, to wit, from November 3 to date, \$15.	12 50
J. F. Godfrey	do	Dec. 7, 1866	For my services rendered to Indian Agent Smith, in preparing for and in distribution of annuities to the Chippewas of Lake Superior, and the Ottawas and Chippewas of Michigan, at L'Anse, Marquette, Point Iroquois, Sault St Marie, and Sugar Island, Michigan, 1866, 25 days' service, to wit, from July 18 to July 26, and from Sept. 15 to date, both days inclusive, at \$3 50 per day, less an income tax of 5 per cent. on \$37 50 of the same.	56 70
M. C. Smith	do	Sept. 30, 1866	For board for Indian Agent Smith and his assistant, P. O. Johnson, while distributing the \$39,000 allowed by Congress to the Chippewas, Ottawas, and Pottawatomies of Michigan, at Silver Creek, Michigan, 34 days each, August 27 to 30, inclusive, at \$2 per day, \$14; for my services during same payment, as assistant, 3 days at \$2, \$6; for passage of Agent Smith and his assistant, Johnson, from Dowagiac to Silver Creek and back, 10 miles, from and to the cars, same occasion, \$4	85 62
E. Cowles	do	Aug. 30, 1866	For my services as assistant to Indian Agent Smith, in paying the Chippewas, Ottawas, and Pottawatomies of Michigan, the \$39,000 allowed by Congress, and in notifying the Indians of the same.	24 00
John Hawks	do	Aug. 30, 1866	For publishing notice inviting proposals to furnish treaty supplies for the Indians in Michigan for the year 1866, (a printed copy of said notice is hereto annexed,) as follows: 1 insertion, 8 squares, at 70 cts. per square, \$5 60; 4 subsequent insertions, at 40 cts. per square, \$12 80; 4 dozen slips of same, for contracts and vouchers, 25 cts.	5 00
Detroit Daily Post	do	Sept. 1, 1866	For publishing notice inviting proposals to furnish treaty supplies for the Indians in Michigan for the year 1866, (a printed copy of said notice is hereto annexed,) 1 insertion, 8 squares, at 70 cts. per square,	18 65
Detroit Daily Advertiser and Tribune Company.	do	Sept. 1, 1866		18 65

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
St. Louis Daily Free Press Company.	Richard M. Smith.....	Sept. 1, 1866	\$5 60; 4 subsequent insertions, at 40 cts. per square, \$12 80; 4 dozen slips of same, for contracts and vouchers, 25 cts. For publishing notice inviting proposals to furnish treaty supplies for the Indians in Michigan, for the year 1866, (a printed copy of said notice is hereto annexed,) 1 insertion, 8 squares, at 70 cts. per square, \$5 60; 4 subsequent insertions, at 40 cts. per square, \$12 80; 4 dozen slips of same, for contracts and vouchers, 25 cts.	\$18 65
N. Comfort	do	Sept. 26, 1866	For board of Indian Agent Smith, his interpreter, Ashman, and his assistant, M. C. Smith, during the distribution of annuities to the Chippewas of Lake Superior, at L'Anse, Michigan, 1866, 3 persons' board, 9½ days each, from Sept. 16 to date, 28 days, at \$2 per day, \$56; for 1 cord of wood, \$1 25, and 2 lbs. candles, 80 cts., (used during said payment,) \$2 05; for my services during said distribution of annuities, 6 days, \$3 per day, \$18; for passage in a small boat from L'Anse to Portage Entry, 12 miles, for said agent, his interpreter, and assistant, to take steamer on their return, \$6 50; for 1 bbl. apples, \$7, and 1 box pencils, \$1, for the poor Indians and their children, \$8.	90 55
Tremont House.....	do	Sept. 27, 1866	For board of Indian Agent Smith, his interpreter, Ashman, and his assistant, M. C. Smith, during the distribution of annuities to the Chippewas of Lake Superior and the Ottawas and Chippewas at Marquette, Michigan, Sept. 26 and 27, 1866, 1 day each, at \$3 50 per day, \$10 50; for cartage of trunks from and to the hotel and steamer, \$1 50; portage at hotel, 50 cts.; room to pay and counsel in, \$2 25.	14 75
D. J. McCann	Com'r of Indian Affairs.	July 24, 1866	For transporting 21,739 lbs. of Indian annuity goods from Omaha, Nebraska, to the Winnebago agency, at \$145 per hundred miles, in May, 1866.	299 45
Chick, Armijo & Co.....	do	July 24, 1866	For transportation of Indian annuity goods to various points during April and May, 1866.....	337 63
Total.....				*12,869 97
Insurance, transportation, &c., of annuities, &c., for Pawnees, Poncas, and Yankton Sioux Indians.				
Chick, Armijo & Co.....	Com'r of Indian Affairs.	Oct. 2, 1866	For transportation of Indian annuity goods from St. Louis to various points in the Indian country.....	1,063 83
Edward J. Mitchell	do	Dec. 10, 1866	For transportation of Indian annuity goods from St. Louis to Yankton and Fort Union	167 86
J. A. Smith	do	Dec. 20, 1866	For transportation of Indian annuity goods from St. Louis to Omaha, Neb.	274 90
H. B. Denman.....	H. B. Denman.....	Jan. 25, 1867	For travelling expenses from Omaha, Neb., to Washington city, and returning, on official business.....	120 00
L. V. Bogy.....	Com'r of Indian Affairs.	Oct. 4, 1867	For transportation and insurance of Indian annuity goods, as per settlement of his account.....	2,880 23
Total.....				4,506 82
Pay of superintendents and Indian agents.				
E. B. Taylor.....	E. B. Taylor.....	Sept. 30, 1866	To E. B. Taylor, for services as superintendent of Indian affairs for the Northern superintendency, from July 1 to September 30, 1866, inclusive, at the rate of \$2,000 per annum.	500 00
E. B. Taylor.....	do	Dec. 6, 1866	For salary of superintendent of Indian affairs for the Northern superintendency, at Omaha, Nebraska Territory, from October 1 to December 6, 1866, inclusive, being two months and six days, at \$2,000 per annum.	366 66

H. B. Denman	H. B. Denman	June 30, 1867	For salary as superintendent of Indian affairs northern superintendency, at Omaha, Nebraska, from December 6, 1866, to June 30, 1867, inclusive, being six months and twenty-six days, at \$2,000 per annum.	1,144 44
R. Hollub, special Indian agent U. T.	C. B. Taylor	Oct. 1, 1866	For railroad ticket from New York to St. Joseph, Missouri, \$45 95; carriage to depot at New York, \$2; sleeping car fare, \$2; breakfast at Susquehanna, 50 cents; dinner, \$1; supper, \$1; at Buffalo, sleeping car fare, \$2; carriage to depot at Buffalo, \$1; [dinner, \$1; supper, \$1; sleeping car at Detroit. \$2; breakfast at Chicago, \$1; hotel bill at Quincy, \$2 50; carriage to hotel, \$2; hotel bill at St. Joseph, \$10; carriage to boat at St. Joseph, \$2; boat from St. Joseph to Omaha, \$13; baggage, \$1; coach to hotel at Omaha, \$1; hotel bill at Omaha \$3 75; hotel bill at Dakota, \$8; hotel expenses, \$12; hotel bill at Omaha, \$35; coach to boat, \$1; boat to St. Joseph, \$13; salary, at \$5 per day, from September 4, 1866, to October 15, 1866, both inclusive, being 42 days.	373 70
E. B. Chandler	H. B. Denman	June 20, 1867	For services rendered at Fort Laramie, Dakota, assisting to issue subsistence to friendly Indians at and near that post, as per instructions of Colonel H. B. Denman, superintendent Indian affairs, dated Omaha, Nebraska, December 17, 1866, to May 28, 1867, inclusive, being five months and twelve days, at \$1,500 per annum.	675 00
C. H. Norris	C. H. Norris	Sept. 30, 1866	For services as agent for the Iowa and Sac and Fox of Missouri tribes of Indians, from July 1 to August 28, 1866, inclusive, one month and twenty-eight days, at \$1,500 per annum.	239 00
C. H. Norris	do	Oct. 15, 1866	For services as agent for the Iowa and Sac and Fox of Missouri tribes of Indians, from August 29 to September 30, 1866, inclusive, 33 days, at \$1,500 per annum.	136 00
C. H. Norris	do	Mar. 31, 1867	For services as agent for the Iowa and Sac and Fox of Missouri tribes of Indians, from October 1, 1866, to March 31, 1867, inclusive, six months, at \$1,500 per annum.	750 00
C. H. Norris	do	June 30, 1867	For his services as agent for the Iowa and Sac and Fox of Missouri Indians, from April 1 to June 30, 1867, inclusive, three months, at \$1,500 per annum.	375 00
R. W. Furnas	R. W. Furnas	Sept. 30, 1866	For services as agent at Omaha Indian agency, 3d quarter 1866, being from July 1 to September 30, 1866, inclusive, at the rate of \$1,500 per annum.	375 00
R. W. Furnas	Com'r Ind. Affairs	Mar. 12, 1867	To R. W. Furnas, Dr., for services as agent at Omaha agency, from October 1 to December 11, 1866, inclusive, at the rate of \$1,500 per annum.	294 35
Louis Lowry	W. P. Callon	June 30, 1867	To services as agent at Omaha Indian agency, from December 12, 1866, to April 30, 1867, inclusive, being four months and twenty days, at \$125 per month.	583 33
W. P. Callon	do	June 30, 1867	To services as agent at the Omaha Indian agency, from May 1 to June 30, 1867, inclusive, being two months, at \$125 per month.	250 00
Charles Mathewson	Charles Mathewson	June 29, 1869	For services as United States Indian agent for Winnebago Indians, Winnebago, Nebraska, from July 1, 1866, to June 30, 1867, inclusive, at \$1,500 per annum.	1,500 00
Daniel H. Wheeler	Daniel H. Wheeler	Sept. 30, 1866	To services as agent for the Pawnee Indians from July 1 to September 30, 1866, inclusive, three months' service at the rate of \$1,500 per annum.	375 00
John L. Smith	John L. Smith	Feb. 1, 1867	To salary as United States Indian agent at Otteto and Missouri agency, from July 1 to September 30, 1866, both inclusive, at \$1,500 per annum.	375 00
John L. Smith	do	Feb. 1, 1867	To salary as United States Indian agent for quarter ending December 31, 1866, at \$1,500 per annum.	375 00
John L. Smith	do	July 11, 1867	To salary as United States Indian agent at the Otteto and Missouri agency, from January 1 to March 31, 1867, both inclusive, at \$1,500 per annum, \$375; to salary as above from April 1 to June 30, 1867, both inclusive, being for the first and second quarters 1867, \$375.	750 00
James M. Stone	J. M. Stone	Sept. 30, 1866	For services as United States Indian agent for the Santee Sioux Indians, from July 1 to September 30, 1866, both inclusive, being three months, at the rate of \$1,500 per annum.	375 00
Thomas Murphy	Thomas Murphy	Sept. 30, 1866	For my services as superintendent Indian affairs, for the 3d quarter 1866, at \$2,000 per annum.	500 00
Thomas Murphy	do	Dec. 31, 1866	For my services as superintendent Indian affairs for the 4th quarter 1866, at \$2,000 per annum.	500 00
Thomas Murphy	do	Mar. 31, 1867	For my services as superintendent Indian affairs for central superintendency, for the 1st quarter 1867, at \$2,000 per annum.	500 00
Thomas Murphy	do	June 30, 1867	To my services as superintendent Indian affairs for the 2d quarter 1867, at \$2,000 per annum.	500 00
F. G. Adams	F. G. Adams	Oct. 8, 1866	To salary as Kickapoo agent for the 3d quarter 1866	363 75
F. G. Adams	do	Jan. 29, 1867	To salary as Kickapoo agent for the 4th quarter 1866, and 1st and 2d quarters 1867	1,098 75
H. W. Farnsworth	H. W. Farnsworth	Oct. 31, 1866	To salary as United States Indian agent for quarter ending September 30, 1866, at \$1,500 per annum ..	375 00

* Amount in the hands of disbursing officers, unaccounted for, June 30, 1867, \$7,370 58; total amount remitted during the year, \$20,240 55.

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
F. R. Page	F. R. Page	Mar. 1, 1867	To salary as agent, from November 1 to December 31, 61 days, at \$1,500 per annum	\$248 65
F. R. Page	do	Mar. 30, 1867	To salary as agent for the 1st quarter of the year 1867, at \$1,500 per annum	375 00
L. R. Palmer	L. R. Palmer	June 30, 1867	To services rendered as United States Indian agent for the year ending June 30, 1867, commencing July 1, 1866, and ending June 30, 1867, at \$1,500 per annum.	1,500 00
John G. Pratt	J. G. Pratt	Jan. 25, 1867	Received, Delaware agency, Kansas, of John G. Pratt, United States Indian agent for the Delaware tribe of Indians, the sum of three hundred and seventy-five dollars in full for my services as United States Indian agent, commencing on the 1st day of July, 1866, and ending on the 30th day of September, 1866, inclusive, being three months' service, at the rate of \$1,500 per annum, as per appointment.	375 00
John G. Pratt	do	June 30, 1867	For services of self as United States Indian agent to the Delaware tribe of Indians, commencing on the 1st day of October, 1866, and ending on the 31st day of December, 1866, inclusive, being three months, at the rate of \$1,500 per annum, as per appointment.	375 00
John G. Pratt	do	June 30, 1867	For services of self as United States Indian agent to the Delaware tribe of Indians, commencing upon the 1st day of January, 1867, and ending upon the 31st day of March, inclusive, being three months, at rate of \$1,500 per annum, as per appointment.	375 00
John G. Pratt	do	June 30, 1867	For services of self as United States Indian agent to the Delaware tribe of Indians, commencing upon the 1st day of April, 1867, and ending upon the 30th day of June, 1867, inclusive, three months, at rate of \$1,500 per annum, as per appointment.	375 00
James B. Abbott	James B. Abbott	Nov. 25, 1866	To services as United States Indian agent, from July 1 to November 25, 1866, at the rate of \$1,500 per annum.	596 41
H. L. Taylor	H. L. Taylor	June 30, 1867	To my services as United States Indian agent for the 4th quarter, commencing on the 26th day of November and ending on the 31st day of December, 1866, and for the 1st and 2d quarters 1867, at \$1,500 per annum.	896 74
H. W. Martin	H. W. Martin	Nov. 14, 1866	For my services as agent for the Sac and Fox agency, Kansas, for the 3d quarter ending September 30, 1866, at the rate of \$1,500 per annum.	363 75
H. W. Martin	do	Dec. 31, 1866	For my services as agent for the Sac and Fox agency, Kansas, for the 4th quarter ending December 31, 1866, at the rate of \$1,500 per annum.	363 75
H. W. Martin	do	Mar. 28, 1867	To services as United States Indian agent, from July 1, 1866, to March 28, 1867, at \$1,500 per annum	886 12
Albert Wiley	Albert Wiley	May 23, 1867	For services as United States Indian agent for the Sacs and Foxes of the Mississippi, from March 28 to June 30, 1867, inclusive, at \$1,500 per annum—three months and four days.	391 65
G. A. Colton	G. A. Colton	Oct. 1, 1866	For salary as Indian agent of the Osage river agency, from July 1 to September 30, 1866, three months, at the rate of \$1,500 per annum.	375 00
J. H. Leavenworth	J. H. Leavenworth	Sept. 30, 1866	For salary as United States Indian agent for the Kiowa, Comanche, and Apache Indians, commencing July 1 and ending September 30, 1866, both inclusive, being one quarter at the rate of \$1,500 per annum.	375 00
J. H. Leavenworth	do	Mar. 31, 1867	For my services as United States Indian agent for the Kiowas and Comanches for the 4th quarter 1866, and 1st quarter 1867, at \$1,500 per annum.	750 00
Elijah Sells	Elijah Sells	Sept. 30, 1866	For services as superintendent of Indian affairs of the southern superintendency for the 3d quarter ending September 30, 1866, at the rate of \$2,000 per annum.	500 00
Elijah Sells	do	Nov. 30, 1866	For salary as superintendent of Indian affairs of the southern superintendency from October 1 to November 30, 1866, both days included, 61 days, at the rate of \$2,000 per annum.	331 52
William Byers	William Byers	Dec. 31, 1866	For services as superintendent of Indian affairs for southern superintendency from October 18 to December 31, 1866, inclusive, amount due me as per letter of instructions from the Commissioner, Nov. 9, 1866.	407 61
William Byers	Com'r Indian Affairs	Sept. 12, 1867	For services as superintendent of Indian affairs from January 1 to June 15, 1867, at \$2,000 per annum	997 71

J. W. Dunn	J. W. Dunn	Sept. 30, 1866	To amount of salary as United States agent for Creek Indians for 3d quarter, July 1 to September 30, 1866, inclusive, at \$125 per month.	375 00
J. W. Dunn	do	Dec. 31, 1866	To amount of salary as United States agent for Creek Indians for 4th quarter, September 30 to December 31, 1866, inclusive.	375 00
Martin W. Chollar	Martin W. Chollar	Dec. 31, 1866	For services rendered as United States Indian agent from October 16, 1866, to December 31, 1866.	312 50
George A. Reynolds	George A. Reynolds	Sept. 30, 1866	For services as United States Indian agent for the Seminole Indians for the 3d quarter ending September 30, 1866, at the rate of \$1,500 per annum.	375 00
George A. Reynolds	do	Dec. 31, 1866	For services as United States Indian agent for Seminoles during the 4th quarter ending December 31, 1866, at the rate of \$1,500 per annum.	375 00
George A. Reynolds	do	Mar. 31, 1867	For services of George A. Reynolds, United States Indian agent, during the 1st quarter ending March 31, 1867, at the rate of \$1,500 per annum.	375 00
George A. Reynolds	do	June 30, 1867	For services of George A. Reynolds as United States agent during the 2d quarter ending June 30, 1867, at the rate of \$1,500 per annum.	375 00
E. J. Brown	do	Sept. 30, 1866	For services as special agent for Seminole Indians during the 3d quarter ending September 30, 1866, at the rate of \$1,200 per annum.	300 00
G. C. Snow	G. C. Snow	Sept. 29, 1866	To his salary for the 3d quarter, from July 1 to September 30, 1866, both days inclusive, at the rate of \$1,500 per annum.	375 00
G. C. Snow	do	Dec. 31, 1866	For his salary as Neosho Indian agent for the 4th quarter, commencing October 1 and ending December 31, 1866, at the rate of \$1,500 per annum.	375 00
G. C. Snow	do	April 1, 1867	To his salary as agent for the Neosho Indian agency for the 1st quarter, commencing January 1 and ending March 31, 1867, at the rate of \$1,500 per annum.	375 00
G. C. Snow	do	June 30, 1867	To his salary as agent for the Neosho Indian agency for the 2d quarter, commencing April 1 and ending June 30, 1867, at the rate of \$1,500 per annum.	375 00
George Mitchel	do	April 1, 1867	To his services as special Neosho Indian agent for the 1st quarter, commencing January 1 and ending March 31, 1867, at the rate of \$1,200 per annum.	300 00
George Mitchel	do	June 30, 1867	To his salary as special agent for the Neosho Indian agency for the 2d quarter, commencing April 1 and ending June 30, 1867, at the rate of \$1,200 per annum.	300 00
George Mitchel	do	Dec. 31, 1866	For his services as special Indian agent for the Neosho Indian agency during the 4th quarter, commencing October 1 and ending December 31, 1866, at a salary of \$1,200 per annum.	300 00
Henry Shanklin	Henry Shanklin	Sept. 30, 1866	For services as agent for the Wichitas and affiliated bands for the 3d quarter ending September 30, 1866, at \$1,500 per annum.	375 00
A. B. Norton	A. B. Norton	Sept. 30, 1866	To salary as superintendent of Indian affairs, New Mexico, from July 1, 1866, to September 30, 1866, 3 months inclusive, at the rate of \$2,000 per annum.	500 00
A. B. Norton	do	Dec. 31, 1866	To salary as superintendent of Indian affairs, New Mexico, for the quarter ending December 31, 1866, at \$2,000 per annum.	500 00
A. B. Norton	do	Mar. 31, 1867	To salary as superintendent of Indian affairs, New Mexico, for the quarter ending March 31, 1867, at \$2,000 per annum.	500 00
A. B. Norton	do	June 30, 1867	To salary as superintendent of Indian affairs, New Mexico, for the quarter ending June 30, 1867, at \$2,000 per annum.	500 00
M. S. Salazar	M. S. Salazar	Sept. 30, 1866	For 1 quarter's salary as Indian agent for New Mexico, commencing July 1, 1866, and ending September 30, 1866, inclusive, at the rate of \$1,500 per annum.	375 00
Jas. M. Senay Baca	Jas. M. Senay Baca	Dec. 31, 1866	To salary as special Indian agent for 3 months, commencing October 1, 1866, and ending December 31, 1866, at the rate of \$1,200 per annum.	300 00
J. D. Henderson	J. D. Henderson	Dec. 31, 1866	To 3 months' salary as United States Indian agent, commencing October 1 and ending December 31, 1866, at \$1,500 per annum.	375 00
W. F. M. Army	W. F. M. Army	June 30, 1867	To 3 months and 13 days' salary as United States Indian agent, at \$1,500 per annum, from March 19, 1867, to June 30, 1867, inclusive.	429 16
Theodore H. Dodd	Theodore H. Dodd	Sept. 30, 1866	For 3 months' services as Indian agent from June 30 to September 30, 1866	375 00
Theodore H. Dodd	do	Dec. 31, 1866	For 3 months' services as Indian agent from September 30 to December 31, 1866	375 00
Theodore H. Dodd	do	Mar. 31, 1867	For 3 months' services as United States Indian agent from December 31, 1866, to March 31, 1867	375 00
Theodore H. Dodd	do	June 30, 1867	For 3 months' services as United States Indian agent from March 31, 1867, to June 30, 1867	375 00

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Manuel Garcia.....	Manuel Garcia.....	Sept. 30, 1866	For 1 quarter's salary as special agent at Abiquiu, New Mexico, commencing July 1, 1866, and ending September 30, 1866, inclusive, at the rate of \$800 per annum.	\$200 00
E. B. Deninson.....	E. B. Deninson.....	Dec. 31, 1866	To salary as United States Indian agent from August 28 to December 31, 1866, 4 months and 2 days, at \$1,500 per annum.	508 33
E. B. Deninson.....	do.....	Mar. 31, 1867	To salary as United States Indian agent from December 31, 1866, to March 31, 1867, 3 months, at the rate of \$1,500 per annum.	375 00
E. B. Deninson.....	do.....	June 30, 1867	To salary as United States Indian agent from March 31, 1867, to June 30, 1867, at \$1,500 per annum....	375 00
Lorenzo Labadi.....	Lorenzo Labadi.....	Sept. 30, 1866	To 1 quarter's salary as Indian agent for New Mexico, commencing July 1 and ending September 30, 1866, inclusive, at \$1,500 per annum.	375 00
Lorenzo Labadi.....	do.....	Dec. 31, 1866	For 1 quarter's salary as Indian agent for New Mexico, commencing October 1 and ending December 31, 1866, inclusive, at the rate of \$1,500 per annum.	375 00
Lorenzo Labadi.....	do.....	Mar. 31, 1867	For 1 quarter's salary as Indian agent for New Mexico, from January 1 to March 31, 1867, inclusive, at the rate \$1,500 per annum.	375 00
Lorenzo Labadi.....	do.....	June 30, 1867	For 1 quarter's salary as Indian agent for New Mexico, commencing April 1 and ending June 30, 1867, inclusive, at the rate of \$1,500 per annum.	375 00
John Ward.....	John Ward.....	Dec. 31, 1866	For 4 months and 15 days' salary as special agent for Pueblos, commencing August 16 and ending December 31, 1866, inclusive, at the rate of \$1,500 per annum.	562 50
John Ward.....	do.....	Mar. 31, 1867	For 3 months' salary as a special agent of Pueblos in New Mexico, commencing January 1, 1867, and ending March 31, 1867, inclusive, at the rate of \$1,500 per annum.	375 00
John Ward.....	do.....	June 30, 1867	For 1 quarter's salary as special agent, commencing April 1, 1867, and ending June 30, 1867, inclusive, at the rate of \$1,500 per annum.	375 00
J. D. Henderson.....	J. D. Henderson.....	Sept. 30, 1866	For 3 months' and 2 days' salary as United States Indian agent, commencing June 28 and ending September 30, 1866, at \$1,500 per annum.	383 33
T. T. Dwight.....	T. T. Dwight.....	Feb. 15, 1867	For salary as superintendent of Indian affairs for Nevada, 1 quarter, from November 15, 1866, to February 15, 1867.	500 00
H. G. Parker.....	N. G. Taylor.....	April 10, 1867	To salary as superintendent of Indian affairs for Nevada from March 2, 1867, to June 30, 1867.....	666 66
Franklin Campbell.....	T. T. Dwight.....	Mar. 31, 1867	For services as Indian agent in Nevada from January 1, 1867, to March 31, 1867, 3 months, at \$125 per month.	375 00
J. T. Griffith.....	do.....	Mar. 31, 1867	For services as special agent in Nevada from February 1, 1867, to March 31, 1867, 2 months, at \$125 per month.	250 00
Hugh Nugent.....	do.....	Mar. 31, 1867	For services as local agent on Pyramid Lake reservation, Pah-Ute Indians, from January 1, 1867, to March 31, 1867, 3 months, at \$125 per month.	375 00
Henry Butterfield.....	do.....	Mar. 31, 1867	For services as local agent at Egan Cañon, for the Shoshone Indians, from January 1 to February 28, 1867, 2 months, at \$125 per month.	250 00
Henry Butterfield.....	do.....	Mar. 31, 1867	For services as local agent for Shoshone Indians from March 1, 1867, to March 31, 1867, 1 month.....	125 00
B. C. Whiting.....	B. C. Whiting.....	Mar. 20, 1867	Services as superintendent of Indian affairs, State of California, from December 5 to December 31, 1866, inclusive, 27 days, at \$300 per month.	261 79
B. C. Whiting.....	do.....	May 23, 1867	Services as superintendent of Indian affairs, State of California, from January 1, 1867, to March 31, 1867, inclusive, 3 months, at \$3,600 per year.	900 00
Robert L. Stocton.....	do.....	Mar. 22, 1867	Services as Indian agent at Hoopa Valley reservation from July 1 to December 5, inclusive, 5 months and 5 days, at \$1,800 per annum.	774 19
William Bryson.....	do.....	April 15, 1867	Services as Indian agent on the Smith River Indian farm from July 1 to July 12, 1866, inclusive, 12 days, at \$150 per month.	60 00

George Kingsbury	do	Mar. 21, 1867	Services as special agent on the Smith River Indian farm from July 13, 1866, to December 5, 1866, inclusive, 4 months and 24 days, at \$150 per month.	720 00
George Kingsbury	do	Mar. 21, 1867	Services as special agent on the Smith River Indian farm from December 6, 1866, to February 12, 1867, inclusive, 2 months and 8 days, at \$150 per month.	340 00
B. L. Fairfield	do	April 12, 1867	Services as Indian agent on the Round Valley reservation, California, from July 1, 1866, to December 5, 1866, inclusive, at \$1,800 per annum.	774 19
B. L. Fairfield	do	April 12, 1867	Services as Indian agent on the Round Valley reservation from December 6, 1866, to March 31, 1867, inclusive, 3 months and 26 days, at \$1,800 per year.	575 81
George L. Hoffman	do	May 16, 1867	Services as special Indian agent on the Tule River farm from July 1 to December 5, 1866, inclusive, 5 months and 5 days, at \$1,800 per year.	774 19
George L. Hoffman	do	May 16, 1867	Services as special Indian agent on the Tule River farm from December 6 to December 22, 1866, inclusive, 17 days, at \$1,800 per year.	82 26
J. W. Miller	do	May 25, 1867	Services as special Indian agent on the Tule River Indian farm from December 23, 1866, to March 31, 1867, inclusive, 3 months and 9 days, at \$1,800 per year.	497 10
J. W. Perit Huntington	J. W. Perit Huntington	Dec. 31, 1867	6 months' salary as superintendent of Indian affairs in Oregon from July 1 to December 31, 1866, inclusive, at \$2,500 per annum.	1,250 00
John Smith	do	Dec. 31, 1867	6 months' salary as United States Indian agent from July 1 to December 31, 1866, inclusive, at \$1,500 per annum.	750 00
John Smith	do	Mar. 31, 1867	3 months' salary as United States Indian agent from January 1 to March 31, 1867, inclusive, at \$1,500 per annum.	375 00
Amos Harvey	do	Dec. 19, 1866	3 months' services rendered the Indian department in Oregon as United States Indian agent from July 1 to September 30, 1866, inclusive, at \$1,500 per annum.	375 00
Amos Harvey	do	Mar. 31, 1867	6 months' salary as United States Indian agent from October 1, 1866, to March 31, 1867, inclusive, at \$1,500 per annum.	750 00
Amos Harvey	do	June 30, 1867	3 months' salary as United States Indian agent from April 1 to June 30, 1867, inclusive, at \$1,500 per annum.	375 00
Benjamin Simpson	do	Dec. 11, 1867	3 months' service rendered the Indian department in Oregon as United States Indian agent from July 1 to September 30, inclusive, at \$1,500 per annum.	375 00
Benjamin Simpson	do	Dec. 31, 1867	3 months' salary as United States Indian agent from October 1 to December 31, 1866, inclusive, at \$1,500 per annum.	375 00
Benjamin Simpson	do	Mar. 31, 1867	3 months' salary as United States Indian agent from January 1 to March 31, 1867, inclusive, at \$1,500 per annum.	375 00
Benjamin Simpson	do	June 30, 1867	3 months' salary as United States Indian agent from April 1 to June 30, 1867, inclusive, at \$1,500 per annum.	375 00
William H. Barnhart	do	Dec. 31, 1866	6 months' salary as United States Indian agent from July 1 to December 31, 1866, inclusive, at \$1,500 per annum.	750 00
William H. Barnhart	do	Mar. 31, 1866	3 months' salary as United States Indian agent from January 1 to March 31, 1867, inclusive, at \$1,500 per annum.	375 00
L. Applegate	do	Mar. 31, 1866	9 months' salary as United States Indian sub-agent from July 1, 1866, to March 31, 1867, inclusive, at \$1,000 per annum.	750 00
Lindsay Applegate	do	June 30, 1867	3 months' salary as United States Indian sub-agent from April 1 to June 30, 1867, inclusive, at \$1,000 per annum.	250 00
G. W. Collins	do	Mar. 30, 1867	6 months' salary as United States Indian sub-agent from July 1 to December 31, 1866, inclusive, at \$1,000 per annum.	500 00
G. W. Collins	do	Mar. 31, 1867	3 months' salary as United States Indian sub-agent from January 1 to March 31, 1867, inclusive, at \$1,000 per annum.	250 00
G. W. Collins	do	June 30, 1867	3 months' salary as United States Indian sub-agent from April 1 to June 30, 1867, inclusive, at \$1,000 per annum.	250 00
P. H. Conger	P. H. Conger	Sept. 30, 1866	Services as agent for the Yanceton Sioux Indians for the quarter commencing July 1 and ending September 30, 1866, at the rate of \$1,500 per annum.	375 00
P. H. Conger	do	Dec. 31, 1866	Services as United States agent for Yanceton Indians from October 1 to December 31, 1866, 3 months, at \$125 per month.	375 00

DISBURSEMENTS FOR INDIAN SERVICE.

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
P. H. Conger.....	P. H. Conger	Mar. 31, 1867	Services as United States Indian agent from January 1 to March 31, 1867, for 1st quarter, at \$1,500 per annum.	\$375 00
P. H. Conger.....	do	June 30, 1867	Services as United States Indian agent for 2d quarter 1867, ending this date, at \$1,500 per annum	375 00
J. A. Potter.....	J. A. Potter.....	Dec. 31, 1867	Services as United States Indian agent at Ponca agency, Dakota Territory, from July 1 to December 31, both days inclusive, being 6 months, at \$1,500.	750 00
J. A. Potter.....	do	June 30, 1867	Services as United States Indian agent at Ponca agency, Dakota Territory, from January 1 to June 30, 1867, both days inclusive, being 2 quarters, at \$1,500 per annum.	750 00
J. R. Hanson.....	J. R. Hanson.....	July 31, 1866	Services as Indian agent for the month of July, 1866, at the rate of \$1,500 per annum	125 00
J. R. Hanson.....	do	Sept. 30, 1866	Services as United States Indian agent for the month of September, 1866, at the rate \$1,500 per annum ..	125 00
J. R. Hanson.....	do	Dec. 31, 1866	Services as United States Indian agent for the Upper Missouri Sioux from September 30 to December 31, 1866, inclusive, 3 months, at the rate of \$1,500 per annum.	375 00
J. R. Hanson.....	do	May 23, 1867	Services as United States Indian agent for the Upper Missouri Sioux for the 1st quarter of 1867, at \$1,500 per annum.	375 00
C. H. Mix	C. H. Mix	Feb. 28, 1867	Services as special Indian agent commencing February 12 and ending February 28, 1867, both days inclusive, 17 days, at \$5 per day.	85 00
C. H. Mix	do	Aug. 7, 1867	Services as special agent for surrendered Sisseton and Wahpeton Sioux Indians from March 1 to August 17, 1867, both days inclusive, 160 days, at \$5 per day.	800 00
James O'Neill	James O'Neill.....	Jan. 2, 1867	Salary as United States Indian agent, 3 months, from July 1 to September 30, 1866, inclusive.....	375 00
James O'Neill	do	Jan. 2, 1867	Salary as United States Indian agent, 3 months, from October 1 to December 31, 1866, inclusive.....	375 00
James O'Neill	do	June 13, 1867	Services rendered the Nez Percés Indian agency, as agent, commencing January 1 and ending March 31, 1867, 3 months, at the rate of \$1,500 per annum.	375 00
James O'Neill	do	June 13, 1867	Services rendered the Nez Percés Indian agency, as agent, commencing April 1 and ending June 30, 1867, 3 months, at the rate of \$1,500 per annum.	375 00
George C. Hough.....	George C. Hough	June 30, 1867	Salary as United States special Indian agent from April 1, 1867, to June 30, 1867, both days inclusive, at the rate of \$1,500 per annum.	375 00
S. E. McCandless	D. W. Ballard.....	June 12, 1867	Services as special agent for the Boise and Bruneau Indians camped near Boise City, Idaho Territory, from April 3 to June 12, 1867, inclusive, being 2½ months, at \$1,500 per annum.	291 67
F. H. Head.....	F. H. Head.....	Sept. 29, 1867	Services as superintendent of Indian affairs, Utah Territory, for 3d quarter 1866, at \$2,000 per year	500 00
F. H. Head.....	do	Dec. 31, 1866	Services as superintendent of Indian affairs, Utah Territory, for 4th quarter 1866, at \$2,000 per year	500 00
F. H. Head.....	do	Mar. 31, 1867	Services as superintendent of Indian affairs, Utah Territory, for 1st quarter 1867, at \$2,000 per year	500 00
F. H. Head.....	do	June 30, 1867	Services as superintendent of Indian affairs, Utah Territory, for 2d quarter 1867, at \$2,000 per year	500 00
Dudley W. Rhoads	do	Dec. 31, 1866	Services as United States Indian agent at Uinta Valley Indian reservation, for 4th quarter 1866, at \$1,500 per annum.	375 00
Dudley W. Rhoads	do	Mar. 25, 1867	Services as United States Indian agent at Uinta agency, Utah Territory, for 1st quarter 1867, at \$1,500 per annum.	375 00
Dudley W. Rhoads	do	June 30, 1867	Services as United States Indian agent at Uinta Indian reservation, Utah Territory, for 2d quarter 1867, at \$1,500 per annum.	375 00
Luther Mann, jr	Luther Mann, jr	Sept. 30, 1866	1 quarter as United States Indian agent at the Fort Bridger agency, commencing July 1, 1866, and ending September 30, 1866, both dates included, at \$1,500 per annum.	375 00
Luther Mann, jr	do	June 30, 1867	1 quarter's salary as United States Indian agent from October 1, 1866, to December 31, 1866, both dates included, at the rate of \$1,500 per annum.	375 00
Luther Mann, jr.....	do	June 30, 1867	March 31, 1867, 1 quarter's salary as United States Indian agent from January 1, 1867, to March 31, 1867, both dates included, at \$1,500 per annum, \$375; 1 quarter's salary as United States Indian	750 00

Thomas Carter	F. H. Head.....	Sept. 29, 1866	agent, commencing April 1, 1867, ending June 30, 1867, both dates included, at \$1,500 per annum, \$375.	375 00
Josiah Hosmer.....	do	Mar. 31, 1867	Services as special United States Indian agent at Uinta Indian agency, Utah Territory, for 3d quarter 1866, at \$1,500 per annum.	62 00
Lewis Simmons.....	do	June 30, 1867	Services as special Indian agent with Indians in southwestern Utah during the month of January, 1867..	352 00
Charles B. Rich.....	Charles B. Rich.....	Nov. 30, 1866	Services as special United States Indian agent in Southern Utah from April 19, 1867, to June 30, 1867, both days inclusive, at \$150 per month.	416 67
H. S. Cunningham.....	H. S. Cunningham.....	June 29, 1867	Salary as United States Indian agent for New York agency, during the 3d quarter and two-thirds of the 4th quarter of 1866, commencing July 1, 1866, to November 30, 1866, being for one and two-thirds quarter at \$1,000 per annum.	584 24
Lafayette Head.....	Lafayette Head.....	Dec. 31, 1866	Salary as United States Indian agent from December 1 to December 31, 1866, both days inclusive, at \$1,000 per annum, \$84 24; salary as United States Indian agent, 1st quarter of 1867, from January 1 to March 31, 1867, both inclusive, at \$1,000 per annum, \$250; salary as United States Indian agent from April 1 to June 30, both days inclusive, being the 2d quarter, at \$1,000 per annum, \$250.	375 00
Lafayette Head.....	do	April 1, 1867	3 months' salary as United States Indian agent for the Tabeguache Utah tribe of Indians, commencing on the 1st day of October, 1866, and ending on the 31st day of December, 1866, both days inclusive, and at the rate of \$1,500 per annum.	375 00
Daniel C. Oakes.....	Alexander Cumming.....	Nov. 1, 1866	3 months' salary as United States Indian agent for the Tabeguache Utah tribe of Indians, commencing on the 1st day of January, 1867, and ending on the 31st day of March, 1867, both days inclusive, and at the rate of \$1,500 per annum.	375 00
Daniel C. Oakes.....	do	Dec. 31, 1866	Salary as United States Indian agent for 3d quarter of 1866.....	375 00
George W. Dent.....	George W. Dent.....	Dec. 31, 1866	Salary as United States Indian agent for 4th quarter of 1866.....	70 65
George W. Dent.....	do	June 30, 1867	Services rendered the United States as superintendent of Indian affairs for Arizona Territory, commencing December 19, 1866, and ending December 31, 1866, 13 days, at \$2,000.	1,000 00
John Feudge	do	Dec. 21, 1866	Services rendered the United States as superintendent of Indian affairs for Arizona Territory, commencing January 1, 1867, and ending June 30, 1867, 6 months, at \$2,000 per annum.	623 64
John Feudge	do	June 30, 1867	Services rendered the United States as special United States agent for the Colorado River Indians, commencing July 1, 1866, and ending November 30, 1866, at \$1,500 per annum.	876 36
T. J. McKenny.....	T. J. McKenny.....	June 29, 1867	Services rendered the United States as United States special agent for the Colorado River Indians, commencing December 1, 1866, and ending June 30, 1867, 6 months and 31 days, at \$1,500 per annum.	958 32
H. A. Webster.....	do	June 22, 1867	Salary as superintendent of Indian affairs from the 13th day of November, 1866, to the 31st day of March, 1867, inclusive, at \$2,500 per annum.	750 00
J. H. Wilbur.....	do	June 4, 1867	Services rendered as United States Indian agent in charge of the Makah Indian agency during the 1st and 2d quarters of 1867, from January 1 to June 30, 1867, at \$1,500 per annum.	375 00
A. R. Elder.....	do	June 4, 1867	Salary as Indian agent for 1st quarter, ending March 31, 1867.....	375 00
A. R. Elder.....	do	June 30, 1867	Salary as Indian agent for 1st quarter, ending March 31, 1867.....	375 00
John T. Knox	do	Mar. 31, 1867	Services rendered as Indian agent in charge of Indians in Washington Territory during the 2d quarter, ending June 30, 1867, at \$1,500 per annum.	250 00
John T. Knox	do	June 29, 1867	Services rendered as sub-Indian agent in charge of the Sklallam Indian agency during the 1st quarter of 1867, at \$1,000 per annum.	250 00
Joseph Hill.....	do	April 30, 1867	Services as sub-Indian agent for the quarter ending June 30, 1867.....	250 00
Joseph Hill.....	do	June 29, 1867	Services as sub-agent at the Quinault agency during the 1st quarter of 1867.....	250 00
Morgan L. Martin.....	do	April 30, 1867	Salary as sub-Indian agent during the 2d quarter, ending June 30, 1867.....	375 00
Morgan L. Martin.....	M. L. Martin	June 30, 1867	Salary as Indian agent from January 1 to March 31, 1867, both dates inclusive.....	375 00
Edwin Clark	do	Oct. 17, 1866	1 quarter's salary as Indian agent from April 1 to June 30, both dates inclusive, at \$1,500 per annum.....	375 00
Edwin Clark	Edwin Clark	Dec. 31, 1866	Services as agent for the quarter commencing July 1 and ending September 30, 1866, at the rate of \$1,500 per annum.	375 00
Edwin Clark	do	May 10, 1867	Services as agent for the quarter commencing October 1 and ending December 31, 1866.....	375 00
J. B. Bassett	do	May 16, 1867	Services as Indian agent, commencing January 10, 1867, and ending May 10, 1867, 4 1/2 months, at the rate of \$1,500 per annum.	541 66
J. B. Bassett	J. B. Bassett.....		Services as agent for fractional quarter commencing January 21 and ending March 31, 1867, at the rate of \$1,500 per annum.	291 67

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
J. B. Bassett	J. B. Bassett	June 29, 1867	Services as agent for the quarter commencing April 1 and ending June 30, 1867, at the rate of \$1,500 per annum.	\$375 00
L. E. Webb	L. E. Webb	Sept. 30, 1866	Services as agent to the Chippewas of Lake Superior for the 3d quarter of 1866, commencing July 1 and ending September 30, 1866, at \$1,500 per annum.	375 00
L. E. Webb	do	Dec. 31, 1866	Services as agent for the Chippewas of Lake Superior for the 4th quarter of 1866, commencing October 1 and ending December 31, 1866.	375 00
L. E. Webb	do	Mar. 31, 1866	Services as Indian agent to the Chippewas of Lake Superior, commencing January 1 and ending March 31, being the 1st quarter of 1867.	375 00
Richard M. Smith	Richard M. Smith	Sept. 30, 1866	Services as agent to the Indians in Michigan, for the 3d quarter of 1866, commencing July 1 and ending this day, at \$1,500 per annum.	375 00
Richard M. Smith	do	Dec. 31, 1866	Services as agent to the Indians in Michigan, for the 4th quarter of 1866, commencing October 1 and ending this day, at \$1,500 per annum.	375 00
Richard M. Smith	do	June 14, 1867	Services as agent to the Indians in Michigan, for the 1st quarter of 1867, commencing January 1 and ending this day, at \$1,500 per annum.	375 00
Richard M. Smith	do	June 30, 1867	Services as agent to the Indians in Michigan, for the 2d quarter of 1867, commencing April 1 and ending this day, at \$1,500 per annum.	375 00
O. H. Lamoreux	O. H. Lamoreux	Mar. 31, 1867	Salary as Indian agent from July 31, 1866, to March 31, 1867.	1,125 00
George B. Wright	George B. Wright	Dec. 31, 1866	Salary as Indian agent from April 18, 1866, to December 31, 1866, at the rate of \$1,500 per annum.	1,054 94
Charles Maltby	Charles Maltby	Dec. 31, 1866	For superintendent of Indian affairs, California, from October 1, 1866, to December 31, 1866, inclusive, 3 months, at \$3,600 per annum.	900 00
Charles Maltby	do	Oct. 15, 1866	For services as superintendent of Indian affairs, State of California, from July 1, 1866, to September 30, 1866, inclusive, 3 months, at \$3,600 per annum.	900 00
John Black	Com'r of Indian Affairs.	July 3, 1866	For services as assistant agent for Pawnee Indians from December 31, 1860 to June 28, 1861, at \$4 per day.	712 00
C. K. Drew, jr.	do	Aug. 10, 1866	For services as acting Indian agent, from April 28 to June 6, 1861, at \$1,500 per annum.	160 28
C. C. Hutchinson	do	Aug. 28, 1866	To balance due him for his services as United States Indian agent on the settlement of his accounts.	408 71
M. M. Davis, U. S. I. ag't.	do	Oct. 24, 1866	To balance due him on the settlement of his accounts as United States Indian agent.	150 99
John A. Burbank	do	Nov. 22, 1866	To balance due on the settlement of his accounts as United States Indian agent.	220 58
Vital Jarrot	do	Feb. 28, 1867	To balance due as United States Indian agent as per settlement of his accounts.	1,796 70
Silas F. Kendrick	do	Dec. 6, 1866	To balance due on the settlement of his accounts as United States Indian agent.	323 63
Iehabod C. Taylor	do	Dec. 8, 1866	To balance due on the settlement of his accounts as United States Indian agent.	737 76
B. F. Shaw, U. S. I. ag't.	do	Feb. 25, 1867	Being the balance found due him on the settlement of his accounts as United States Indian agent.	806 36
Edward M. Mix	John R. Goodwin	Mar. 8, 1867	To services as special agent for the Indian department from January 14 to January 31, 1867, both inclusive, 18 days, at the rate of \$5 per day, having charge of the delegations of Sioux Indians of Dakota and Chippewas of Mississippi, \$90; tax \$2 76.	87 24
Edward M. Mix	do	Mar. 29, 1867	To services as special agent for the Indian department, for the month ending February 28, 1867, at the rate of \$5 per day, \$140; tax \$4 30.	135 70
Edward M. Mix	do	Mar. 30, 1867	To services as special agent of the Indian department, for the month ending March 31, 1867, at \$5 per day, \$155; tax, \$3 51.	151 49
H. G. Parker, Sup't.	Com'r of Indian Affairs.	April 4, 1867	To balance due him on the settlement of his accounts as superintendent of Indian affairs.	1,517 97
J. J. Humphreys	do	April 13, 1863	For services as agent for the Wichita agency from May 13, 1861, to March 1862, at \$1,500 per annum, allowed by the decision of the Hon. Secretary of the Interior.	1,218 50
John C. Dunn	do	Feb. 6, 1867	Being the amount allowed by the Hon. Secretary of the Interior for services as special agent from July, 1864, to June 30, 1865, at \$1,000 per annum.	980 00

L. B. Kinney.....	do	May 24, 1867	To amount found due him on the settlement of his accounts as United States Indian agent.....	136 36
Charles Maltby	Charles Maltby.....	April 18, 1867	For services as superintendent of Indian affairs, California, from January 1, 1867, to April 18, 1867, inclusive, 3 months and 18 days, at \$3,600 per annum.	1, 032 59
C. T. Campbell.....	C. T. Campbell.....	Feb. 11, 1867	To amount due me for services as special Indian agent from September 14, 1866, to January 31, 1867, both inclusive, as per instructions of the Commissioner of Indian Affairs, dated Washington, D. C., September 14, 1866, 140 days, at \$5 per day.	700 00
Henry Orman, jr.....	B. C. Whiting	June 17, 1867	For services as Indian agent on Smith River Indian farm, from February 13, 1867, to March 31, 1867, inclusive, 1 month and 13 days, at \$1,800 per year.	222 10
Edward M. Mix.....	John R. Goodwin.....	April 30, 1867	To services as special agent in charge of the delegations of Chippewas and Sioux Indians of Dakota, for the month ending April 30, 1867, at the rate of \$5 per day.	147 30
George B. Wright.....	George B. Wright.....	Sept. 30, 1867	To salary as agent for the 1st and 2d quarters of 1867, at the rate of \$1,500 per annum.....	750 00
John W. Wells.....	John W. Wells	June 30, 1867	To my services as United States Indian agent at the Flathead agency, Utah Territory, from November 17, 1866, to June 30, 1867, at \$1,500 per annum; tax, \$28.	907 44
James O'Neill.....	James O'Neill.....	Sept. 30, 1867	For 3 months' salary as Indian agent, Nez Percés agency	375 00
M. L. Martin.....	M. L. Martin.....	Jan. 31, 1867	To salary as United States Indian agent for the Green Bay agency, from June 26, 1866, to December 31, 1866, both dates inclusive, at \$1,500 per annum.	766 47
W. H. Waterman.....	Wm. H. Waterman.....	Jan. 6, 1867	For salary as superintendent of Indian affairs for Washington Territory, from January 1 to 6, inclusive, at the rate of \$2,500 per annum.	41 66
H. W. Farnsworth.....	H. W. Farnsworth.....	Oct. 31, 1866	For salary as United States Indian agent, for the quarter ending September 30, 1866, at \$1,500 per annum.	375 00
J. R. Hanson.....	J. R. Hanson.....	Aug. 31, 1866	For services as United States Indian agent for the month of August, 1866, at \$1,500 per annum.....	125 00
			Total.....	102, 251 55
* Pay of temporary clerks to superintendents.				
William Hayes	Elijah Sells.....	Sept. 30, 1866	For services as clerk to superintendent of Indian affairs for the 3d quarter ending September 30, 1866, at \$1,500 per annum.	375 00
J. M. King.....	do	Nov. 30, 1866	For services as assistant clerk to superintendent Indian affairs for the southern superintendency, from October 1 to November 30, 1866, both days included, 61 days, at the rate of \$100 per month.	200 00
William Hayes	do	Nov. 30, 1866	For salary as clerk to Superintendent E. Sells, southern superintendency of Indian affairs, continued since the 1st October in closing the official accounts of superintendent, from October 1 to November 30, both days included, 61 days, at the rate of \$1,500 per annum.	248 64
Henry C. Smith.....	W. Byers.....	Dec. 31, 1866	For services as chief clerk to the superintendent of Indian affairs, southern superintendency, from October 18 to December 31, 1866, inclusive, being fractional 4th quarter, 1866, 74 days, at the rate of \$1,500 per annum.	300 55
George B. Wilson	do	Feb. 1, 1867	For services as assistant clerk to the superintendent Indian affairs from January 1 to February 1, 1867, making 1 month, at \$50 per month.	50 00
Eli Mitchell.....	do	Mar. 31, 1867	For services as clerk to the superintendent during the payment to the Creek and Seminole Indians, 30 days, at \$5 per day.	150 00
H. E. McKee.....	do	Mar. 25, 1867	For services as clerk to teller to the superintendent during the payment to the Seminole and Creek Indians, 30 days, at \$5 per day.	150 00
Thomas P. Watson.....	do	Mar. 31, 1867	For 1 month's services as assistant clerk to the superintendent	50 00
H. C. Smith.....	do	Mar. 31, 1867	For services as chief clerk to the superintendent from January 1 to March 31, 1867, inclusive, making 3 months, at \$125 per month.	375 00
H. C. Smith.....	do	April 30, 1867	For salary as clerk in superintendent's office from April 1 to April 30, inclusive, 1 month, at \$125 per month.	125 00
J. J. Chollar	do	June 20, 1867	For services as clerk in superintendent's office from May 1 to June 20, inclusive, 1 month and 20 days, at \$125 per month.	208 33

* Disbursed on account of temporary clerks, \$2,691 85.

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
C. H. Gere.....	E. B. Taylor.....	Dec. 6, 1866	For salary of assistant clerk for the superintendent of Indian affairs at Omaha, Nebraska Territory, from October 1 to December 6, 1866, inclusive, at \$1,000 per annum.	\$183 33
J. P. Cooper	do	Dec. 6, 1866	For salary of chief clerk for the superintendent of Indian affairs at Omaha, Nebraska Territory, from October 1 to December 6, 1866, inclusive, at \$1,500 per annum.	275 00
Eugene Barry	Thomas Murphy	Jan. 14, 1867	* Pay of clerks to superintendent at St. Louis, Missouri.	
J. J. Lawler	do	Mar. 31, 1867	For my services as extra clerk in office superintendent Indian affairs, commencing on the 7th and ending on the 12th of January, 1867, 6 days, at \$3.	18 00
J. J. Lawler	do	June 30, 1867	For my services as clerk to superintendent Indian affairs for the 1st quarter 1867, at \$1,200 per annum.	300 00
M. Gosgrove.....	do	July 28, 1866	For my services as clerk to superintendent Indian affairs for the 2d quarter 1867, at \$1,200 per annum.	300 00
J. J. Lawler	do	Sept. 30, 1866	For services as assistant clerk to Superintendent Murphy in the office of the central superintendency, from July 11 to July 28, 1866, both days inclusive, Sundays excepted, 11 days, at \$3.	33 00
Eugene Barry	do	Oct. 16, 1866	For my services as clerk to superintendent Indian affairs for the 3d quarter 1866, at \$1,200 per annum.	300 00
Eugene Barry	do	Nov. 9, 1866	For my services as extra clerk to superintendent Indian affairs, commencing on the 10th and ending on 16th October, inclusive, at 12 m., 1 Sunday excepted, 5½ days, at \$3 per day.	16 50
J. J. Lawler	do	Dec. 31, 1866	For my services as extra clerk in Superintendent Murphy's office for 3½ days, at \$3.....	10 00
			For my services as clerk to superintendent Indian affairs for the 4th quarter 1866, at \$1,200 per annum.	300 00
H. F. W. Hoffman.....	B. C. Whiting.....	Mar. 20, 1867	† Pay of clerk to superintendent in California.	
H. F. W. Hoffman.....	do	Mar. 20, 1867	For services as clerk in the office of superintendent Indian affairs, California, from December 6 to December 31, 1866, inclusive.	125 81
H. F. W. Hoffman.....	do	April 11, 1867	For services as clerk in the office of superintendent Indian affairs, California, from October 1 to December 5, 1866, inclusive.	324 19
			For services as clerk in the office of superintendent of Indian affairs, California, from January 1 to March 31, 1867, inclusive.	450 00
			Total.....	4,869 35
Elisha Dorian	C. H. Norris	Oct. 12, 1866	Pay of interpreters.	
Elisha Dorian	do	Mar. 31, 1867	For services as interpreter for the Iowa tribe of Indians from July 1 to September 30, 1866, inclusive, 3 months, at \$400 per annum.	100 00
George Geaness.....	do	June 30, 1867	For services as interpreter for the Iowa tribe of Indians from October 1, 1866, to March 31, 1867, inclusive, 6 months, at \$400 per annum.	200 00
Elisha Dorian	do	June 30, 1867	For his services as interpreter for the Sacs and Foxes of Missouri tribe of Indians from April 1 to June 30, 1867, inclusive, 3 months, at \$400 per annum.	100 00
Hiram Chase	R. W. Furnas.....	Sept. 30, 1866	For his services as interpreter for the Iowa tribe of Indians from April 1 to June 30, 1867, inclusive, 3 months, at \$400 per annum.	100 00
Hiram Chase	H. B. Denman	May 30, 1867	For services as interpreter at Omaha Indian agency, 3d quarter 1866, being from July 1 to September 30, 1866, inclusive, at the rate of \$400 per annum.	100 00
			For salary as interpreter for Omaha tribe of Indians from October 1 to December 11, 1866, inclusive, being 2 months and 11 days, at the rate of \$100 per quarter.	78 89

Hiram Chase	W. P. Callan.....	June 30, 1867	To services as interpreter at Omaha Indian agency from December 12, 1866, to April 30, 1867, inclusive, being 4 months and 20 days, at the rate of \$100 per quarter.	155 55
Lewis Sarnsoli.....	do	June 30, 1867	To services as interpreter at the Omaha Indian agency from May 1 to June 30, 1867, inclusive, being 2 months, at the rate of \$100 per quarter.	66 66
Mitchell St. Cyr.....	Charles Mathewson.....	June 30, 1867	For services as interpreter for Winnebago tribe of Indians from July 1, 1866, to June 30, 1867, inclusive, at \$400 per annum.	400 00
Baptiste Bayhille	Daniel H. Wheeler.....	Sept. 30, 1866	To services as interpreter for the Pawnee Indians from July 1 to September 30, 1866, inclusive, 3 months' service, at the rate of \$400 per annum.	100 00
James L. Bowman	Charles H. Whaley.....	June 29, 1867	For services as interpreter for the Pawnee Indians, at the Pawnee Indian agency, from June 1 to June 30, 1867, inclusive, 1 month's service, at the rate of \$400 per annum.	33 33
Baptiste Barnaby	John L. Smith	Feb. 1, 1867	To services as interpreter for the Ottoo and Missouria Indians from July 1 to August 13, 1866, inclusive, 44 days.	47 75
Baptiste Derwin.....	do	Feb. 1, 1867	From August 14 to September 30, 1866, inclusive, 47 days, interpreting for Ottoes and Missourias.....	52 00
Baptiste Derwin.....	do	Feb. 1, 1867	To interpreting for the Ottoes and Missourias for the 4th quarter 1866.....	100 00
Baptiste Derwin.....	do	July 11, 1867	Interpreting at the Ottoo and Missouria agency for the 1st and 2d quarters of 1867, 6 months, at \$400 per year.	200 00
Antoine Provencalle	J. M. Stone	Aug. 3, 1866	For services as interpreter at the Santee Sioux agency from July 1 to August 3, 1866, both inclusive, being 34 days, at the rate of \$400 per annum.	36 96
Zephier Rencounter.....	do	Sept. 30, 1866	For services as interpreter at the Santee Sioux agency from August 4 to September 30, 1866, both inclusive, being 58 days, at the rate of \$400 per annum, \$63 04; deduct for overpaid in 2d quarter 1866, 38 days, at the rate of \$400 per annum, \$41 76.	21 28
Zephier Rencounter.....	do	Dec. 31, 1866	For services as interpreter at the Santee Sioux agency from October 1 to December 31, 1866, both inclusive, at the rate of \$400 per annum.	100 00
Zephier Rencounter.....	do	June 30, 1867	For my services as interpreter at the Santee Sioux agency, Nebraska, from April 1 to June 20, 1867, both inclusive, 3 months, at the rate of \$400 per annum.	100 00
Paschal Pensineau	F. G. Adams.....	Oct. 8, 1866	To services as Kickapoo interpreter for 3d quarter 1866	100 00
Paschal Pensineau	do	Dec. 22, 1866	To 1 1-5 month's salary as interpreter for the Kickapoos from October 1 to November 6, 1866.....	40 00
Michael Thomas	do	Jan. 4, 1867	To 1 4-5 month's salary as interpreter for the Kickapoos from November 6, 1866, to January 1, 1867.....	60 00
Michael Thomas	do	April 26, 1867	To services as Kickapoo interpreter for the 1st quarter 1867, ending this date, (March 30)	100 00
Little Crowe.....	Forrest R. Page.....	Mar. 20, 1867	To 12 days' service as messenger to the buffalo hunting grounds to carry message to Kansas chiefs, on order of Commissioners Jarrot, Bogy, and Farnsworth, at \$5 per day.	60 00
I. N. Bourassa	L. R. Palmer.....	June 30, 1867	To services rendered as interpreter for the Pottawatomie Indians for the year ending June 30, 1867, commencing with July 1, 1866, and ending with June 30, 1867, at \$400 per annum.	400 00
Isaac Journeycake.....	John G. Pratt.....	Jan. 25, 1867	For my services as interpreter for the Delaware tribe of Indians, commencing July 1 and ending September 30, 1866, inclusive, at the rate of \$400 per annum, as per appointment.	100 00
Isaac Journeycake.....	do	June 30, 1867	For my services for 3 months as interpreter for the United States to the Delaware tribe of Indians, commencing October 1 and ending December 31, 1866, inclusive, at the rate of \$400 per annum, as per appointment.	100 00
Isaac Journeycake.....	do	June 30, 1867	For services of self as interpreter for the United States to the Delaware tribe of Indians, commencing January 1 and ending March 31, 1867, inclusive, being 3 months, at rate of \$400 per annum, as per appointment.	100 00
Isaac Journeycake.....	do	June 30, 1867	For services of self as interpreter for the United States to the Delaware tribe of Indians, commencing April 1 and ending June 30, 1867, inclusive, being 3 months, at rate of \$400 per annum, as per appointment.	100 00
Charles Bluejacket.....	H. L. Taylor	June 30, 1867	To my services as United States Shawnee interpreter for the fractional 4th quarter commencing November 20 and ending December 31, 1866, and for the 1st and 2d quarters 1867, at \$400 per annum.	240 00
John Goodell.....	H. W. Martin	Nov. 14, 1866	For his services as interpreter for the Indians of the Sac and Fox agency, Kansas, for the 3d quarter, ending September 30, 1866, at the rate of \$400 per annum.	100 00
John Goodell	do	Dec. 31, 1866	For his services as interpreter for the Indians of the Sac and Fox agency, Kansas, for the 4th quarter, ending December 31, 1866, at the rate of \$400 per annum.	100 00

* Disbursed on account of clerks at St. Louis, \$1,277 50.

Disbursed on account of clerk in California, \$900.

DISBURSEMENTS FOR INDIAN SERVICE

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
John Goodell	Albert Wiley	May 29, 1867	For services as United States interpreter for the 1st quarter and to May 19 of the 2d quarter of 1867, at \$400 per annum.	\$153 50
Joseph James	H. W. Farnsworth	Oct. 31, 1866	To his salary as United States interpreter for the Kansas Indians for the quarter ending September 30, 1866, at \$400 per annum.	100 00
Joseph James	F. R. Page	Feb. 5, 1867	To salary as interpreter for the 4th quarter of the year 1866, at \$400 per annum.	100 00
Joseph James	do	Mar. 31, 1867	To salary as interpreter for the 1st quarter of the year 1867, at \$400 per annum.	100 00
Baptiste Peoria	G. A. Colton	Oct. 26, 1866	For services as Miami interpreter for the Osage River agency from July 1 to September 30, 1866, 3 months, at the rate of \$400 per year.	100 00
Frank Valley	do	Nov. 1, 1866	For services as Wea interpreter from July 1 to September 30, 1866, 3 months, at the rate of \$400 per annum.	100 00
H. P. Jones	Elijah Sells	Sept. 30, 1866	For services as interpreter for the Caddoes and Comanches near Fort Arbuckle from June 30 to September 30, 1866, at \$400 per annum.	100 00
S. W. Perryman	W. Byers	Mar. 19, 1867	For services as interpreter to the superintendent during the payment to the Creeks at the Creek agency, at \$5 per day, 7 days.	35 00
James Factor	do	Mar. 7, 1867	For services as interpreter to superintendent during the payment to the Seminoles, 3 days, at \$5 per day.	15 00
Harry Island	J. W. Dunn	Sept. 30, 1866	To salary as United States interpreter from July 1 to September 30, 1866, inclusive, at \$400 per annum.	100 00
Harry Island	do	Dec. 31, 1866	To amount of salary as United States interpreter for Creek Indians from October 1 to December 31, 1866, both dates included, at \$400 per annum.	100 00
Jeremiah Ward	Martin W. Chollar	Dec. 31, 1866	For services rendered as Choctaw interpreter from October 17 to December 31, inclusive, 2½ months, at \$400 per year.	83 33
Cæsar Bruner	G. A. Reynolds	Sept. 30, 1866	For services as interpreter to George A. Reynolds, United States agent for the Seminole Indians, during the 3d quarter, ending September 30, 1866, at the rate of \$400 per annum. At the Indian agency.	100 00
Robert Johnson	do	Sept. 30, 1866	For services as interpreter to George A. Reynolds for Seminoles during the 3d quarter, ending September 30, 1866, at the rate of \$400 per annum. With delegates at Washington, D. C.	100 00
Robert Johnson	do	Dec. 31, 1866	For services as United States interpreter to George A. Reynolds, United States Indian agent for Seminoles, during the 4th quarter, ending December 31, 1866, at the rate of \$400 per annum.	100 00
Robert Johnson	do	June 30, 1867	For services as interpreter to George A. Reynolds, United States agent, during the 2d quarter, ending June 30, 1867, at the rate of \$400 per annum.	100 00
Robert Johnson	do	June 30, 1867	For services of Robert Johnson as United States interpreter to George A. Reynolds, United States Indian agent, during the 1st quarter, ending March 31, 1867, at the rate of \$400 per annum.	100 00
Alexander Beyett	G. C. Snow	Sept. 29, 1866	For his services as United States interpreter for the Great and Little Osage Indians during 3d quarter, commencing July 1 and ending September 30, 1866, at a salary of \$400 per annum.	100 00
S. G. Valier	do	Sept. 29, 1866	For his services as United States interpreter for the Quapaw Indians during the 3d quarter, commencing July 1 and ending September 30, 1866, at a salary of \$200 per annum.	50 00
Lewis Davis	do	Sept. 29, 1866	For his services as United States interpreter for the Senecas, Senecas and Shawnee Indians during the 3d quarter, commencing July 1 and ending September 30, 1866, at a salary of \$400 per annum.	100 00
Lewis Davis	do	Dec. 31, 1866	For his services as United States interpreter for the Senecas, Senecas and Shawnee Indians during the 4th quarter, commencing October 1 and ending December 31, 1866, at a salary of \$400 per annum.	100 00
Alexander Beyett	do	Dec. 31, 1866	For his services as United States interpreter for the Great and Little Osage Indians during the 4th quarter, commencing October 1 and ending December 31, 1866, at a salary of \$400 per annum.	100 00
S. G. Valier	do	Dec. 31, 1866	For his services as United States interpreter for the Quapaw Indians during the 4th quarter, commencing October 1 and ending December 31, 1866, at a salary of \$200 per annum.	50 00
S. G. Valier	do	April 1, 1867	To his salary as interpreter for the Quapaw Indians for the 1st quarter, commencing January 1 and ending March 31, 1867, at the rate of \$400 per annum.	100 00

Lewis Davis.....	do	April 1, 1867	To his salary as interpreter of the Senecas, and Shawnee Indians for the 1st quarter, commencing January 1 and ending March 31, 1867, at the rate of \$400 per annum.	100 00
Alexander Beyett.....	do	April 1, 1867	For his salary as Osage interpreter for the 1st quarter, commencing January 1 and ending March 31, 1867, at the rate of \$400 per annum.	100 00
Lewis Davis.....	do	June 30, 1867	For his salary as interpreter for the Senecas, Senecas and Shawnee Indians for the 2d quarter, commencing April 1 and ending June 30, 1867, at the rate of \$400 per annum.	100 00
S. G. Valier.....	do	June 30, 1867	To his services as interpreter of the Quapaw Indians for the 2d quarter, commencing April 1 and ending June 30, 1867, at the rate of \$400 per annum.	100 00
Alexander Beyett.....	do	June 30, 1867	To his salary as interpreter for the Osage Indians for the 2d quarter, commencing April 1 and ending June 30, 1867, at the rate of \$400 per annum.	100 00
John Shanklin.....	Henry Shanklin	Sept. 30, 1866	For services as interpreter to Agent Shanklin at the Wichita agency, in lieu of John Lawton, an assistant, for the 3d quarter, ending September 30, 1866, at \$600 per annum.	150 00
Clemente P. Ortiz	A. B. Norton.....	Dec. 31, 1866	For 3 months' salary as interpreter for superintendent Indian affairs, New Mexico, commencing October 1 and ending December 31, 1866, 4th quarter, at \$500 per annum.	125 00
Jesus M. Senay Baca	do	Sept. 30, 1866	For 3 months' salary as interpreter for superintendent Indian affairs, New Mexico, commencing July 1 and ending September 30, 1866, including 3d quarter 1866, at \$500 per annum.	125 00
David Miller	do	Feb. 28, 1867	To salary as interpreter for superintendent Indian affairs, New Mexico, for January and February, 1867, at the rate of \$500 per annum.	80 00
Clemente P. Ortiz	do	June 30, 1867	To salary as interpreter for superintendent Indian affairs, New Mexico, for the quarter ending June 30, 1867, at the rate of \$500 per annum.	125 00
Consepcion Aguirre.....	Lorenzo Labadi	Dec. 31, 1866	For 1 quarter's salary as interpreter, commencing October 1 and ending December 31, 1866, inclusive, at the rate of \$500 per annum.	125 00
Juan N. Valdez.....	do	June 30, 1867	For salary as interpreter for the Yute Indians, for 2 months, from April 1 to May 31, 1867, at the rate of \$500 per annum, at the Abiquiu agency.	83 33
James Melville	J. D. Henderson.....	Dec. 1, 1866	To services as interpreter for Pueblo agency, from September 10 to December 1, 1866, at the rate of \$500 per annum, 81 days.	106 00
William Van Winkle.....	do	Dec. 31, 1866	For 1 month's services as interpreter for the Pueblo agency, commencing December 1 and ending December 31, inclusive, at the rate of \$500 per annum.	41 66
Juan N. Valdez.....	W. F. M. Army.....	June 30, 1867	To amount for services as interpreter for 1 month, ending June 30, 1867	41 66
Joseph B. Nickerson.....	Theo. H. Dodd.....	Dec. 31, 1866	For 3 months' services as interpreter for Navajo Indians, from September 30 to December 31, 1866	125 00
Joseph B. Nickerson	do	Mar. 31, 1867	For 3 months' services as interpreter for Navajo Indians, from December 31, 1866, to March 31, 1867.....	125 00
Joseph B. Nickerson	do	June 30, 1867	For 3 months' services as interpreter for Navajo Indians, from March 31 to June 30, 1867	125 00
Martin de Jesus Martinez	Jesus M. Senay Baca ..	Dec. 31, 1866	For salary as interpreter for 3 months, commencing October 1 and ending December 31, 1866, at the rate of \$500 per annum, at Abiquiu agency, New Mexico.	125 00
V. Maxwell	E. B. Dennison.....	Dec. 31, 1866	To salary as interpreter for 1 month and 20 days, commencing November 10 and ending December 31, 1866, at the rate of \$500 per annum.	69 44
V. Maxwell	do	Mar. 31, 1866	To salary as interpreter for 3 months, commencing December 31, 1866, and ending March 31, 1867, at the rate of \$500 per annum.	125 00
V. Maxwell	do	June 30, 1867	To salary as interpreter for 3 months, commencing March 31 and ending June 30, 1867, at the rate of \$500 per annum.	125 00
Consepcion Aguirre.....	Lorenzo Labadi	Sept. 30, 1866	For 1 quarter's salary as interpreter, commencing July 1 and ending September 30, 1866, inclusive, at the rate of \$500 per annum.	125 00
Jose Pablo Abeytia.....	Manuel Salazoi.....	April 30, 1866	For 3 months' services as interpreter for the Cimarron agency, from July 1 to September 30, 1866, inclusive, at the rate of \$500 per annum.	125 00
Juan N. Valdez.....	Lorenzo Labadi	Mar. 31, 1867	For salary as interpreter for 3 months, from January 1 to March 31, 1867, at the rate of \$500 per annum.	125 00
Monico Dimas	John Ward.....	Dec. 31, 1866	For 4 months' services as interpreter for the special Pueblo agency, commencing September 1 and ending December 31, 1866, inclusive, at the rate of \$500 per annum.	166 66
Monico Dimas	do	Mar. 31, 1867	For three months' services as interpreter for the special agency of Pueblo, commencing January 1 and ending March 31, 1867, inclusive, at the rate of \$500 per annum.	125 00
Monico Dimas	do	June 30, 1867	For 3 months' services as interpreter for special agency, commencing April 1 and ending June 30, 1867, inclusive, at the rate of \$500 per annum.	125 00

DISBURSEMENTS FOR INDIAN SERVICE.

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Richard A. Washington.	T. T. Dwight	Mar. 31, 1867	For services as interpreter for the Pah-Ute Indians in Nevada, from January 1 to March 31, 1867, being 3 months, at \$41 66½ per month.	\$125 00
Pat, (Indian)	John Smith	Sept. 30, 1866	For services rendered the Oregon Indian department, Warm Springs reservation, as interpreter, from June 30 to September 30, 1866, being for 3 months, at the rate of \$500 per annum.	125 00
Pat, (Indian)	do	Dec. 31, 1866	For services rendered the Oregon Indian department, Warm Springs reservation, as interpreter, from September 30 to December 31, 1866, being for 3 months, at the rate of \$500 per annum.	125 00
Pat, (Indian)	do	Mar. 31, 1867	To 3 months' salary as interpreter at Warm Springs reservation, Oregon, from January 1 to March 31, 1867, inclusive, at the rate of \$500 per annum.	125 00
A. C. Harvey	Amos Harvey	Dec. 31, 1866	For 6 months' services rendered as interpreter at Grand Ronde Indian agency, Oregon, from July 1 to December 31, 1866, inclusive, at the rate of \$500 per annum.	250 00
A. C. Harvey	do	June 29, 1867	For 3 months' services rendered as interpreter at Grand Ronde Indian agency, Oregon, from April 1 to June 30, 1867, inclusive, at the rate of \$500 per annum.	125 00
A. C. Harvey	do	Mar. 30, 1867	For 3 months' services rendered as interpreter at Grand Ronde Indian agency, Oregon, from January 1 to March 31, 1867, inclusive, at the rate of \$500 per annum.	125 00
Moses, (Indian)	Ben Simpson	Sept. 29, 1866	For 3 months' services rendered the Indian department at the Siletz Indian agency, Oregon, from July 1 to September 30, 1866, inclusive, at the rate of \$500 per annum.	125 00
Moses, (Indian)	do	Dec. 31, 1866	For 3 months' services rendered the Indian department as interpreter at Siletz Indian agency, Oregon, from October 1 to December 31, 1866, inclusive, at the rate of \$500 per annum.	125 00
John McBean	Wm. H. Barnhart	Sept. 30, 1866	For 3 months' salary as interpreter at the Umatilla Indian reservation, Oregon, commencing July 1 and ending September 30, 1866, at the rate of \$500 per annum.	125 00
John McBean	do	Dec. 31, 1866	For 3 months' services as interpreter at Umatilla Indian reservation, Oregon, commencing October 1 and ending December 31, 1866, at the rate of \$500 per annum.	125 00
John McBean	do	Mar. 31, 1867	For 3 months' services at the Umatilla Indian reservation, Oregon, commencing January 1 and ending March 31, 1867, at the rate of \$500 per annum, as interpreter.	125 00
John McBean	do	June 30, 1867	For 3 months' services as interpreter at the Umatilla Indian reservation, Oregon, commencing April 1 and ending January 30, 1867, at the rate of \$500 per annum.	125 00
Charles Casey	G. W. Collins	April 10, 1867	To services rendered the Indian department as interpreter at the Alsea Indian sub-agency, Oregon, from July 1, 1866, to March 30, 1867, inclusive, at a salary of \$500 per year.	375 00
A. C. Guyon	P. H. Conger	Sept. 30, 1866	For my services as interpreter for the Yanceton Sioux Indians, for the quarter commencing July 1 and ending September 30, 1866, at the rate of \$400 per annum.	100 00
A. C. Guyon	do	Dec. 31, 1866	For services as interpreter for Yanceton Indians, from October 1 to December 31, 1866, 3 months, at the rate of \$33 33½ per month.	100 00
A. C. Guyon	do	Mar. 31, 1867	For services as interpreter for Yanceton Indians, from January 1 to March 31, 1867, 3 months, or 1st quarter of 1867, at the rate of \$400 per annum.	100 00
A. C. Guyon	do	June 30, 1867	For my services as interpreter for the Yanceton Sioux tribe of Indians, from April 1 to June 30, being the 2d quarter of 1867, at the rate of \$400 per annum.	100 00
Francis Roy	J. A. Potter	Dec. 31, 1866	To services as interpreter at Ponca agency, Dakota Territory, from July 1 to December 31, both days inclusive, being 6 months, at the rate of \$400 per annum.	200 00
Francis Roy	do	June 30, 1867	To services as United States interpreter at Ponca agency, Dakota Territory, from January 1 to June 30, both days inclusive, being 2 quarters, at the rate of \$400 per annum.	200 00
C. Gam	J. R. Hanson	May 23, 1867	For services as interpreter for Upper Missouri Sioux, for the 2d, 3d, and 4th quarters 1866, and 1st quarter of 1867.	400 00
Wm. H. Osterman	James O'Neill	Mar. 31, 1867	For services rendered the Nez Percés Indian agency as interpreter, commencing January 1 and ending March 31, 1867, 3 months, at the rate of \$500 per annum.	125 00

Wm. H. Osterman.....	do	June 30, 1867	For services rendered the Nez Percés Indian agency as interpreter, commencing April 1 and ending June 30, 1867, 3 months, at the rate of \$500 per annum.	125 00
L. E. McCandless.....	D. W. Ballard.....	June 30, 1867	For services as interpreter for Boise, Bruneau, and Bannock Indians, in camp near Boise City, and in charge of the superintendent Indian affairs, temporarily employed from June 13 to June 30, 1867, inclusive, at \$5 per day, internal tax on \$60, \$3.	87 00
D. B. Huntington.....	F. H. Head	Sept. 30, 1866	To services as interpreter for superintendent Indian affairs for Utah Territory, for 3d quarter 1866, at the rate of \$500 per annum.	125 00
R. W. James	do	Sept. 29, 1866	To services as United States interpreter at Uinta Indian reservation, Utah Territory, for 3d quarter 1866, at the rate of \$500 per annum.	125 00
R. W. James	do	Oct. 16, 1866	To services as United States interpreter at Uinta Indian reservation, Utah Territory, from October 1 to 15, 1866, both days inclusive, at the rate of \$500 per annum.	20 38
D. B. Huntington.....	do	Dec. 31, 1866	To services as United States interpreter for superintendent of Indian affairs, Utah Territory, for 4th quarter 1866, at the rate of \$500 per annum.	125 00
F. Gaines	do	June 30, 1867	To services as special interpreter at Meadow Valley, Utah Territory, from time to time during the month of January, 1867.	25 00
Howard R. Egan	do	Jan. 9, 1867	To services as special United States interpreter, during January, 1867.....	15 00
J. A. Herron	do	June 30, 1867	To services as special interpreter at Pahransagat valley, Utah Territory, from time to time during the month of January, 1867.	25 00
C. A. Griswold	do	Jan. 14, 1867	To services as special United States interpreter, from January 1 to 14, 1867.....	20 00
W. R. Holden	do	Mar. 31, 1867	To services as special interpreter with Sans Pitch bands of Utah Indians at Nephi, Utah Territory, at various times during the months of February and March, 1867.	20 00
D. B. Huntington.....	do	Mar. 31, 1867	To services as United States interpreter for superintendent Indian affairs, Utah Territory, for 1st quarter 1867, at the rate of \$500 per annum.	125 00
William Lee.....	do	April 15, 1867	To services as special interpreter at Grantsville, Utah Territory, during 1st quarter 1867.....	25 00
Israel I. Clark	do	June 30, 1867	To services as special interpreter with mixed bands of Bannocks and Shoshones in Cache valley, Utah Territory, during the month of June, 1867.	15 00
J. L. Johnston.....	D. W. Rhodes.....	Dec. 31, 1866	To services as interpreter during the 4th quarter, from October 16 to December 30, 1866, both days inclusive.	104 62
J. L. Johnston.....	do	April 1, 1867	To services as interpreter during the 1st quarter, from January 1 to March 31, 1867, both days inclusive.....	125 00
J. L. Johnston.....	do	June 30, 1867	To services as interpreter during the 2d quarter, from April 1 to June 30, 1867, both days inclusive.....	125 00
Jack Robertson.....	Luther Mann, jr.	Sept. 30, 1866	To 1 quarter's salary as interpreter at the Fort Bridger agency, commencing July 1, 1866, and ending September 30, 1866, both dates included, at the rate of \$500 per annum.	125 00
Jack Robertson.....	do	June 30, 1867	To 1 quarter's salary as interpreter for the eastern bands of Shoshone Indians, from October 1, 1866, to December 31, 1866, both dates included, at the rate of \$500 per annum.	125 00
Jack Robertson.....	do	June 30, 1867	To 1 quarter's salary as interpreter for the eastern bands Shoshone Indians, from January 1, 1867, to March 31, 1867, both dates included, at the rate of \$500 per annum.	125 00
Jack Robertson.....	do	June 30, 1867	To 1 quarter's salary as interpreter for the eastern bands Shoshone Indians, from April 1, 1867, to June 30, 1867, both dates included, at the rate of \$500 per annum.	125 00
Ouray.....	Lafayette Head.....	Dec. 31, 1866	For 3 months' services as United States interpreter at the Conejas agency, C. T., for the Tabeguache Utah tribe of Indians, commencing on the 1st day of October, 1866, and ending on the 31st day of December, 1866, both days inclusive, and at the rate of \$500 per annum.	125 00
Ouray.....	do	April 1, 1867	For 3 months' services as United States interpreter at the Conejas agency, C. T., for the Tabeguache Utah tribe of Indians, commencing on the 1st day of January, 1867, and ending on the 31st day of March, 1867, both days inclusive, and at the rate of \$500 per annum.	125 00
James Baker	Daniel C. Oakes	Dec. 31, 1866	For services as interpreter for the Middle Park agency from July 1, 1866, to December 31, 1866, at the rate of \$500 per annum.	250 00
Buffalo Indian.....	George W. Dent.....	June 30, 1867	For services rendered the Arizona Indian superintendency as interpreter, commencing April 1, 1867, and ending June 30, 1867, 3 months, at the rate of \$500 per annum.	125 00
Robert McKay.....	T. J. McKenny	Jan. 31, 1867	For salary as interpreter to G. A. Paige, in charge of Indians at Fort Colville, W. T., for the quarter commencing October 1 and ending December 31, 1866, 3 months, at the rate of \$500 per annum.	125 00
Robert McKay.....	do	April 30, 1867	For services as interpreter to G. A. Paige, special agent to Indians at Fort Colville, W. T., from January 1 to March 31, 1867, both days inclusive, 3 months, at \$500 per annum.	125 00

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Nicholson H. Parker	C. B. Rich.	Oct. 1, 1866	For salary as interpreter for the New York Indian agency, commencing on the 1st day of July, 1866, and ending on the 30th day September, 1866, both days inclusive, being 1 quarter, at \$400 per annum.	\$100 00
Nicholson H. Parker	H S. Cunningham.	May 14, 1867	For salary as interpreter for the New York Indian agency, commencing on the 1st day of October, 1866, and ending on the 31st day December, 1866, both days inclusive, being 1 quarter, at \$400 per annum.	100 00
Nicholson H. Parker	do.	May 14, 1867	For salary as interpreter for the New York Indian agency, commencing on the 1st day of January, 1867, and ending on the 31st day of March, 1867, both days inclusive, being 1 quarter, at \$400 per annum.	100 00
Nicholson H. Parker	do.	May 25, 1867	For salary as interpreter for New York Indian agency, commencing on the 1st day of April, 1867, and ending on the 30th day of June, 1867, both days inclusive, being 1 quarter, at \$400 per annum.	100 00
William Powell.	M. L. Martin.	April 30, 1867	For services as interpreter for Menomonee tribe of Indians for the 1st quarter of 1867, commencing January 1, 1867, and ending March 31, 1867, both dates inclusive, at \$400 per annum.	100 00
George Bonga.	Edwin Clark.	Oct. 13, 1866	For services as interpreter for the quarter commencing July 1 and ending September 30, 1866, at the rate of \$400 per annum.	100 00
M. G. Mixter.	do.	Oct. 15, 1866	For services as interpreter for the quarter commencing July 1 and ending September 30, 1866, at the rate of \$400 per annum.	100 00
T. A. Warren.	do.	Dec. 31, 1866	For services as interpreter, commencing October 1 and ending October 15, 1866, 15 days, at the rate of \$400 per annum.	16 30
Paul H. Beaulieu.	do.	April 11, 1867	For services as United States interpreter for quarter commencing October 1 and ending December 31, 1866, at the rate of \$400 per annum.	100 00
T. A. Warren.	J. B. Bassett.	May 18, 1867	To services as United States interpreter, commencing January 1 and ending March 31, 1867, 3 months, at the rate of \$400 per annum.	100 00
George Bonga.	do.	April 22, 1867	For services as United States interpreter for quarter commencing January 1 and ending March 31, 1867, at the rate of \$400 per annum.	100 00
T. A. Warren.	do.	June 29, 1867	For services as interpreter for the quarter commencing January 1 and ending March 31, 1867, at the rate of \$400 per annum.	100 00
George Bonga.	do.	June 29, 1867	For services as interpreter for quarter commencing April 1 and ending June 30, 1867, at the rate of \$400 per annum.	100 00
D. K. Foster.	Richard M. Smith.	Sept. 30, 1866	For services as interpreter to the Indians in Michigan, at Oceana county, Mich., for the 3d quarter of 1866, commencing July 1 and ending this day, at an annual compensation of \$400.	100 00
Edward Ashman.	do.	Sept. 30, 1866	For services as interpreter to the Indians in Michigan, at Sault Ste Marie, for the 3d quarter of 1866, commencing July 1 and ending this day, at an annual compensation of \$400.	100 00
Joseph Gurnoe.	L. E. Webb.	Sept. 30, 1866	For services as interpreter to the Chippewas of Lake Superior for the 3d quarter of 1866, commencing July 1 and ending September 30, at an annual compensation of \$400.	100 00
Joseph Gurnoe.	do.	Dec. 31, 1866	For services as interpreter to the Chippewas of Lake Superior for the 4th quarter of 1866, commencing October 1 and ending December 31, at an annual compensation of \$400.	100 00
Joseph Gurnoe.	do.	Mar. 31, 1867	For services as interpreter to the Chippewas of Lake Superior, commencing January 1 and ending March 31, being the 1st quarter of 1867, at an annual compensation of \$400.	100 00
D. Rodd.	Richard M. Smith.	Oct. 8, 1866	For services as interpreter to the Indians in Michigan, at Grand Traverse, Mich., for the 3d quarter of 1866, commencing July 1 and ending this day, at an annual compensation of \$400.	100 00
C. H. Rodd.	do.	Oct. 11, 1866	For services as interpreter to the Indians in Michigan, at Isabella, Mich., for the 3d quarter of 1866, commencing July 1 and ending this day, at an annual compensation of \$400.	100 00
A. J. Blackbird.	do.	Oct. 22, 1866	For services as interpreter to the Indians in Michigan, at Little Traverse, Mich., for the 3d quarter of 1866, commencing July 1 and ending this day, at an annual compensation of \$400.	100 00

Charles H. Rodd.....	do.....	Dec. 31, 1866	For services as interpreter to the Indians in Michigan, at Isabella, Mich., for the 4th quarter, commencing October 1 and ending this day, at an annual compensation of \$400.	100 00
A. J. Blackbird.....	do.....	Dec. 31, 1866	For services as interpreter to the Indians in Michigan, at Little Traverse, Mich., for the 4th quarter of 1866, commencing October 1 and ending this day, at an annual compensation of \$400.	100 00
M. A. Turner.....	do.....	Nov. 3, 1866	For services as interpreter to Indian Agent Smith during the distribution by him of the annuities to the Ottawas and Chippewas of Michigan, at Mackinac, Mich., 1866, 24 days, to wit, November 1, 2, and 3, at a per diem charge of \$4; less an income tax of 5 per cent. on \$5 of the same.	9 75
D. Rodd.....	do.....	June 16, 1867	To services as interpreter to the Indians in Michigan, at Grand Traverse, Mich., for the 4th quarter of 1866, commencing October 1 and ending this day, at an annual compensation of \$400.	100 00
D. K. Foster.....	do.....	June 16, 1867	For services as interpreter to the Indians in Michigan, at Oceana, Mich., for the 1st quarter of 1867, commencing January 1 and ending this day, at an annual compensation of \$400.	100 00
D. Rodd.....	do.....	June 14, 1867	For services as interpreter to the Indians in Michigan, at Grand Traverse, Mich., for the 1st quarter of 1867, commencing January 1 and ending this day, at an annual compensation of \$400.	100 00
D. K. Foster.....	do.....	Dec. 31, 1866	For services as interpreter to the Indians in Michigan, at Oceana, Mich., for the 4th quarter of 1866, commencing October 1 and ending this day, at an annual compensation of \$400.	100 00
C. H. Rodd.....	do.....	June 14, 1867	For services as interpreter to the Indians in Michigan, at Isabella, Mich., for the 1st quarter of 1867, commencing January 1 and ending this day, at an annual compensation of \$400.	100 00
Edward Ashmun.....	do.....	June 14, 1867	For services as interpreter to the Indians in Michigan, at Sault Ste. Marie, Mich., for the 1st quarter of 1867, commencing January 1 and ending this day, at an annual compensation of \$400.	100 00
Charles H. Rodd.....	do.....	June 30, 1867	For services as interpreter to the Indians in Michigan, at Isabella, Mich., for the 2d quarter of 1867, commencing April 1 and ending this day, at an annual compensation of \$400.	100 00
A. J. Toposh.....	do.....	Aug. 30, 1866	For services as interpreter during the payment to the Chippewas, Ottawas, and Pottawatomies of Michigan, at Silver Creek, Mich., by Indian Agent Smith, of the \$39,000 appropriated by Congress July 28 last, 24 days' services, August 28, 29, and 30, at \$2 per day.	5 00
P. O. Johnson.....	do.....	Aug. 31, 1866	For services as special interpreter and assistant to Indian Agent Smith during the payment by him to the Chippewas, Ottawas, and Pottawatomies of Michigan, at Silver Creek, Mich., of the \$39,000 allowed by Congress to them July 28 last, 5 days' services, August 27, 28, 29, 30, and 31, at \$5 per day.	25 00
John B. Dubay.....	O. H. Lamoreaux.....	July 28, 1866	To 5 days' work assisting O. H. Lamoreaux as interpreter visiting Pottawatomie Indians on Wolf river.	15 00
John B. Dubay.....	do.....	Sept. 20, 1866	To 3 days' services assisting O. H. Lamoreaux as interpreter to Winnebago and Pottawatomie Indians.	9 00
John B. Dubay.....	do.....	Dec. 14, 1866	To 2 days' services assisting O. H. Lamoreaux, Indian agent, as interpreter.....	6 00
John B. Dubay.....	do.....	Nov. 5, 1866	To 4 days' services as interpreter, assisting O. H. Lamoreaux.....	12 00
John B. Dubay.....	do.....	Mar. 5, 1867	To 5 days' work for O. H. Lamoreaux notifying Indians and acting as interpreter at the distribution of goods, at \$3 per day, \$15; expenses paid while looking up Indians, \$10.	25 00
Louis Trombleau.....	do.....	Mar. 23, 1867	To 2 days' services as interpreter for O. H. Lamoreaux, Indian agent.....	6 00
George Geomus.....	C. H. Norris.....	Mar. 31, 1867	For services as interpreter for the Sac and Fox of Missouri tribe of Indians from October 1, 1866, to March 31, 1867, inclusive, 6 months, at \$400 per annum.	200 00
George Geomus.....	do.....	Oct. 12, 1866	For services as interpreter for the Sac and Fox of Missouri tribe of Indians from July 1 to September 30, 1866, inclusive, 3 months, at \$400 per annum.	100 00
McIntosh, (Indian).....	Leander Clark.....	July 1, 1867	For services rendered as interpreter, &c., from the 1st day of April, 1867, to the 30th day of June, 1867, inclusive, at \$25 per month.	75 00
A. J. Leak.....	John T. Knox.....	Oct. 2, 1866	For services as interpreter on the Skokomish Indian reservation for 3d quarter, ending 30th of September, 1866, at the rate of \$500 per annum.	125 00
Reuben, (Indian).....	James H. Wilbur.....	Sept. 30, 1866	For services rendered as interpreter at the Yakama agency, W. T., from July 1, 1866, to September 30, 1866, at \$500 per annum.	125 00
W. H. Osterman.....	James O'Neill.....	Dec. 31, 1866	For services rendered the Nez Percés Indian agency as interpreter, commencing October 1 and ending December 31, 1866, 3 months, at the rate of \$500 per annum.	125 00
Francis Viell.....	George B. Wright.....	Dec. 13, 1866	For services rendered as express interpreter, &c., from November 8 to 18, inclusive, 10 days, at \$5 per day.	50 00
Francis Viell.....	do.....	Dec. 13, 1866	For services rendered as interpreter from November 18 to December 10, inclusive, at the Gros Ventres camp, as per special agreement.	45 20
A. J. Leake.....	John T. Knox.....	Jan. 8, 1867	For services as interpreter on the Skokomish Indian reservation for 4th quarter, ending December 31, 1866, salary at the rate of \$500 per annum.	125 00

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Wells W. Drury.....	A. R. Elder	Dec. 31, 1866	For services as interpreter under the treaty of Medicine creek for the 4th quarter, ending December 31, 1866, at the rate of \$500 per annum.	\$125 00
Indian George.....	do	Dec. 31, 1866	For services as interpreter under the treaty of Point Elliot for the 3d and 4th quarters 1866, inclusive, at the rate of \$500 per annum.	250 00
Wells W. Drury.....	do	Nov. 30, 1866	For services as interpreter under the treaty of Medicine creek for 3d quarter, ending September 30, 1866, at the rate of \$500 per annum.	125 00
Reuben, (Indian)	James H. Wilbur.....	Dec. 31, 1866	For services rendered as interpreter at the Yakama Indian agency, Washington Territory, from October 1 to December 31, 1866, both days inclusive, at the rate of \$500 per annum.	125 00
William Powell.....	M. L. Martin.....	Mar. 12, 1867	For services as interpreter for the Menomonees and on the reservation for the 3d and 4th quarters 1866, commencing July 1 and ending December 31, both dates inclusive, at \$400 per annum.	200 00
Reuben, (Indian)	James H. Wilbur.....	Mar. 30, 1867	For services rendered as interpreter at the Yakama Indian agency, Washington Territory, from January 1 to March 30, 1867, both days inclusive, at \$500 per annum.	125 00
Daniel Rodd.....	Richard M. Smith.....	June 30, 1867	For services as interpreter to the Indians in Michigan, at Grand Traverse, Michigan, for the 2d quarter of 1867, commencing April 1 and ending this day, at an annual compensation of \$400.	100 00
Charles Merceu.....	George B. Wright	June 24, 1867	For services as office interpreter from December 23, 1866, to June 24, 1867 at \$400 per year.....	200 00
Laurette Pablo	John W. Wells.....	June 18, 1867	For services rendered the Flathead Indian agency as interpreter for the time commencing April 16 and ending June 18, 1867, 64 days, at the rate of \$500 per annum.	87 91
A. J. Webb	John T. Knox.....	June 30, 1867	For services as interpreter for Sklallam Indian agency for 1st and 2d quarters of 1867, ending June 30, 1867, salary at the rate of \$500 per annum.	250 00
W. W. Drury	A. R. Elder	June 30, 1867	For services rendered as interpreter under the Payallup agency during the 1st and 2d quarters 1867, at \$500 per annum.	250 00
Rice Mace.....	Joseph Hill.....	Oct. 30, 1866	For services rendered as interpreter at the Quinalt Indian agency during 3d quarter 1866	125 00
Rice Mace.....	do	Jan. 31, 1867	For services rendered as interpreter at the Quinalt Indian agency during 4th quarter 1866.....	125 00
M. M. Davis.....	Com'r of Indian Affairs.	Oct. 24, 1866	Amount found due on the settlement of his accounts as United States Indian agent.....	76 10
Charles Hutchins	do	Nov. 22, 1866	Amount found due on the settlement of his accounts as United States Indian agent.....	250 00
Vital Jarrot	do	Nov. 30, 1866	Balance found due on the settlement of his accounts as United States Indian agent	33 33
John S. Smith.....	do	Jan. 11, 1867	Services as interpreter for Messrs. W. R. Irwin and Charles Bogy, special commissioner, from October 16 to November 21, 1866, 36 days, at \$5 per day.	180 00
Leon Palandi.....	do	Feb. 9, 1867	Services as interpreter from July 10 to August 6, 1866, 27 days, at \$5 per day.....	135 00
John S. Smith.....	do	Mar. 5, 1867	Services as interpreter and guide in Kansas from July 1 to October 15, 1866, at \$100 per month	331 25
Total.....				22,242 84
Pay of employes in California.				
Charles Lamare	Charles Maltby.....	Mar. 31, 1866	For services as assistant blacksmith at Smith River reservation, California, from January 1 to March 31, 1866, inclusive, 3 months, at \$50 per month.	150 00
Charles Lamare	do	June 30, 1866	For services as assistant blacksmith at Smith River reservation, California, from April 1 to June 30, 1866, inclusive, 3 months, at \$50 per month.	150 00
L. W. Jones.....	do	Feb. 28, 1866	For services as carpenter on Smith River reservation, California, from January 1 to February 28, 1866, inclusive, 59 days, at \$1 66½ per day.	98 33
F. M. Wright.....	do	Mar. 31, 1866	For services as physician on Smith River reservation, California, from January 6 to March 31, 1866, inclusive, 85 days, at \$1 66½ per day.	141 66
F. M. Wright	do	July 6, 1866	For services as physician on the Smith River reservation, California, from April 1 to June 30, 1866,	150 00

James Haight	June 30, 1866	inclusive, 3 months, at \$50 per month. For services as blacksmith at the Smith River reservation, California, from January 1 to June 30, 1866, inclusive, at \$50 per month.	300 00
John White	June 30, 1866	For services as carpenter at the Smith River reservation, California, from March 1 to June 30, 1866, inclusive, 4 months, at \$50 per month.	200 00
William Bradford	Jan. 6, 1866	For services as assistant blacksmith at Hoopa Valley reservation, California, from January 1 to 6, 1866, inclusive, 6 days, at \$1 66½ per day.	10 00
J. Q. A. Stanley	Aug. 4, 1866	For services as carpenter on the Tule River farm, at present acting as special agent for the Indians of Los Angeles, San Bernardino reservation, of San Diego county, from January 1 to June 30, 1866, inclusive, 6 months, at \$600 per annum.	300 00
O. A. Wilcox	Aug. 31, 1866	For services as farmer on the Tule River farm from January 1 to June 30, 1866, inclusive, 6 months, at \$50 per month.	300 00
J. A. Parker	Aug. 31, 1866	For services as assistant blacksmith on the Tule River farm from January 1 to June 30, 1866, inclusive, 6 months, at \$50 per month.	300 00
Jacob Updegraff	Aug. 31, 1866	For services as blacksmith on the Round Valley reservation from January 1 to June 30, 1866, inclusive, at \$50 per month.	300 00
D. C. Dorman	Aug. 31, 1866	For 8 months' services as herdsman on the Round Valley Indian reservation, commencing November 1, 1865, and ending June 30, 1866, inclusive, at \$50 per month.	400 00
George Western	Aug. 31, 1866	For services as carpenter on the Round Valley reservation from January 1 to June 30, 1866, inclusive, 6 months, at \$50 per month.	300 00
Philip Deull	Aug. 31, 1866	For 6 months' services as assistant blacksmith on Round Valley Indian reservation, commencing Jan- uary 1 and ending June 30, 1866, at \$50 per month.	300 00
Charles Kendricks	Aug. 31, 1866	For services as farmer on the Round Valley reservation from January 1 to June 30, 1866, inclusive, 6 months, at \$50 per month.	300 00
E. J. Whipple	Aug. 31, 1866	For services as farmer in charge of Mendocino station, Round Valley reservation, from January 1 to March 31, 1866, inclusive, 3 months, at \$50 per month.	150 00
Marshall Kellogg	Sept. 24, 1866	For services as blacksmith on the Tule River farm from January 1 to June 30, 1866, inclusive, 6 months, at \$50 per month.	300 00
William Bryson	Sept. 19, 1866	For services rendered as supervisor of Smith River Indian reservation, northern district California, commencing October 1, 1862, and ending March 31, 1863, inclusive, at \$150 per month.	900 00
William Bryson	Sept. 19, 1866	For services rendered as supervisor of Smith River Indian reservation, northern district California, commencing April 1 and ending June 30, 1863, inclusive, at \$150 per month.	450 00
O. A. Wilcox	Dec. 21, 1866	For services as farmer on the Tule River Indian farm from July 1 to December 5, 1866, inclusive, 5 months and 5 days, at \$50 per month.	258 06
Marshall Wilcox	Dec. 21, 1866	For services as blacksmith on the Tule River Indian farm from July 1 to September 30, 1866, inclusive, 3 months, at \$50 per month.	150 00
J. A. Parker	Dec. 21, 1866	For services as assistant blacksmith on the Tule River Indian farm from July 1 to December 5, 1866, inclusive, 5 months and 5 days, at \$50 per month.	258 06
Jacob Updegraff	April 12, 1867	For services as blacksmith on the Round Valley reservation, California, from July 1 to December 5, 1866, inclusive, 5 months and 5 days, at \$50 per month.	258 06
Jacob Updegraff	April 12, 1867	For services as blacksmith on the Round Valley Indian reservation from December 6, 1866, to March 31, 1867, inclusive, 3 months and 26 days, at \$600 per year.	191 94
Philip Deull	April 12, 1867	For services as assistant blacksmith on the Round Valley Indian reservation from December 6, 1866, to March 31, 1867, inclusive, 3 months and 26 days, at \$600 per year.	191 94
Philip Deull	April 12, 1867	For services as assistant blacksmith on the Round Valley reservation, California, from July 1 to Decem- ber 5, 1866, inclusive, 5 months and 5 days, at \$50 per month.	258 06
Philip G. Tuttle	April 12, 1867	For services as herdsman on the Round Valley reservation, California, from December 1 to 5, 1866, inclusive, 5 days, at \$50 per month.	8 06
Philip G. Tuttle	April 12, 1867	For services as herdsman on the Round Valley Indian reservation from December 6, 1866, to March 31, 1867, inclusive, 3 months and 26 days, at \$600 per year.	191 94
Charles Kendricks	April 12, 1867	For services as farmer on the Round Valley reservation, California, from July 1 to December 5, 1866, inclusive, 5 months and 5 days, at \$50 per month.	258 06

DISBURSEMENTS FOR INDIAN SERVICE.

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Charles Kendricks	B. C. Whiting	April 12, 1867	For services as farmer on the Round Valley Indian reservation from December 6, 1866, to March 31, 1867, inclusive, 3 months and 26 days, at \$600 per year.	\$191 94
D. C. Dorman	do	April 12, 1867	For services as herdsman on the Round Valley reservation, California, from July 1 to November 30, 1866, inclusive, 5 months, at \$50 per month.	250 00
John White	do	Mar. 20, 1867	For services as carpenter on the Smith River Indian farm from July 1 to December 5, 1866, inclusive, 5 months and 5 days, at \$50 per month.	258 33
James Haight	do	Mar. 20, 1867	For services as blacksmith on the Smith River Indian farm from July 1 to September 30, 1866, inclusive, 3 months, at \$50 per month.	150 00
James Haight	do .....	.....	For services as blacksmith on the Smith River Indian farm from November 1 to December 5, 1866, inclusive, 1 month and 5 days, at \$50 per month.	58 33
F. M. Wright	do	Mar. 20, 1867	For services as physician on the Smith River Indian farm from July 1 to December 5, 1866, inclusive, 5 months and 5 days, at \$75 per month.	258 33
George Young	do	Mar. 20, 1867	For services as assistant blacksmith on the Smith River Indian farm from July 27 to December 5, 1866, inclusive, 4 months and 10 days, at \$50 per month.	216 66
George Grinton	do	Mar. 20, 1867	For services as farmer on Smith River Indian farm from August 11 to November 1, 1866, inclusive, 2 months and 22 days, at \$50 per month.	136 66
William M. Scott	do	Mar. 20, 1867	For services as farmer at the Hoopa Valley reservation from July 1 to September 21, inclusive, 2 months and 21 days, at \$50 per month.	135 00
Asa Pratt	do	Mar. 20, 1867	For services as carpenter at the Hoopa Valley reservation from July 1 to December 5, inclusive, 5 months and 5 days, at \$50 per month.	258 33
Peter De Vault	do	Mar. 20, 1867	For services as assistant blacksmith at the Hoopa Valley reservation from September 1 to December 5, inclusive, 3 months and 5 days, at \$50 per month.	158 33
W. E. Strong	do	April 12, 1867	For services as physician on the Round Valley reservation from August 1 to 31, 1866, inclusive, 1 month.	50 00
L. Montague	do	April 12, 1867	For services as assistant carpenter, employed July 1 and ending July 24, 1866, 24 days, at \$600 per year. buildings on the reservation, commencing July 1 and ending July 24, 1866, 24 days, at \$600 per year.	40 00
J. Q. A. Stanley	do	April 13, 1867	For services as carpenter on the Tule River farm, at present acting as special agent with the Mission Indians, from July 1 to December 5, 1866, inclusive, 5 months and 5 days, at \$600 per year.	258 06
J. Q. A. Stanley	do	April 16, 1867	For services as carpenter on the Tule River Indian farm, at present acting as special agent to the Mission Indians, from December 6, 1866, to March 31, 1867, inclusive, 3 months and 26 days, at \$600 per year.	191 94
Samuel McCracken	do	April 20, 1867	For services as blacksmith at the Hoopa Valley reservation from July 1 to October 12, inclusive, 3 months and 12 days, at \$50 per month.	170 00
A. W. Randall	do	April 20, 1867	For services as farmer at the Hoopa Valley reservation from October 12 to December 5, inclusive, 1 month and 25 days, at \$50 per month.	91 66
Peter Moffatt	do	April 25, 1867	For services as physician at the Hoopa Valley reservation from July 1 to December 5, inclusive, 5 months and 5 days, at \$50 per month.	258 33
Peter Moffatt	do	April 25, 1867	For services as physician at the Hoopa Valley reservation from December 5, 1866, to March 7, 1867, inclusive, 3 months and 2 days, at \$50 per month.	153 33
A. W. Randall	do	May 16, 1867	For services as farmer at Hoopa Valley reservation from December 6, 1866, to April 5, 1867, inclusive, 4 months, at \$600 per year.	200 00
Peter De Vault	do	May 21, 1867	For services as assistant blacksmith on the Hoopa Valley Indian reservation from December 6, 1866, to April 10, 1867, inclusive, 4 months and 6 days, at \$600 per year.	209 86
Asa Pratt	do	May 21, 1867	For services as carpenter on the Hoopa Valley Indian reservation from December 8, 1866, to March 31, 1867, inclusive, 3 months and 26 days, at \$600 per year.	192 74

A. F. Brown	do	May 23, 1867	For services as physician on the Tule River Indian farm from January 21 to May 7, 1867, inclusive, 3 months and 18 days, at \$600 per year.	179 03
O. A. Wilcox	do	May 25, 1867	For services as farmer on the Tule River Indian farm from December 6, 1866, to January 14, 1867, inclusive, 1 month and 10 days, at \$600 per year.	66 13
Marshall Kellogg	do	May 25, 1867	For services as blacksmith on the Tule river Indian farm from December 6, 1866, to January 14, 1867, inclusive, 1 month and 10 days, at \$600 per year.	66 13
Marshall Kellogg	do	May 25, 1867	For services as blacksmith on the Tule River Indian farm from October 1 to December 5, 1866, inclusive, 2 months and 5 days, at \$50 per month.	108 06
J. A. Parker	do		For services as assistant blacksmith on the Tule River Indian farm from December 6, 1866, to March 31, 1867, inclusive, 3 months and 26 days, at \$600 per year.	191 94
T. J. Harney	do	May 25, 1867	For services as blacksmith on the Tule River Indian farm from January 15 to March 31, 1867, inclusive, 2 months and 17 days, at \$600 per year.	122 32
William Sweetser	do	May 25, 1867	For services as farmer on the Tule River Indian farm from January 25 to March 31, 1867, inclusive, 2 months and 7 days, at \$600 per year.	109 19
Richard T. Barnes	do	June 1, 1867	For services as blacksmith on the Hoopa Valley Indian reservation from December 15, 1866, to April 6, 1867, inclusive, 3 months and 25 days, at \$600 per year.	187 80
F. M. Wright	do	June 17, 1867	For services as physician on the Smith River Indian farm from December 5, 1866, to March 31, 1867, inclusive, 3 months and 26 days, at \$600 per year.	191 67
James Haight	do	June 17, 1867	For services as blacksmith on the Smith River Indian farm from December 5, 1866, to March 31, 1867, inclusive, 3 months and 26 days, at \$600 per year.	191 67
John White	do	June 17, 1867	For services as carpenter on the Smith River Indian farm from December 5, 1866, to March 31, 1867, inclusive, 3 months and 26 days, at \$600 per year.	191 67
George Young	do	June 17, 1867	For services as assistant blacksmith on the Smith River Indian farm from December 5, 1866, to March 31, 1867, inclusive, 3 months and 26 days, at \$600 per year.	191 67
Willard Wilson	do	June 19, 1867	For services as assistant blacksmith on the Hoopa Valley Indian reservation from April 11 to May 24, 1867, inclusive, 1 month and 13 days, at \$600 per year.	71 37
Total				11,280 65
Purchase of cattle for beef and milk, &c., and clothing, &c., for Indians in California.				
L. W. Jones	Charles Maltby	July 6, 1866	To rent of 32 acres of land in Smith River valley, California, for Indian service for the quarter ending March 31, 1866, at \$5 48 per acre per annum.	\$43 91
L. W. Jones	do	July 6, 1866	For rent of 32 acres of land in Smith River valley, California, for Indian service for the quarter ending June 30, 1866, at \$5 48 per acre per annum.	43 91
James Beckstead	do	July 6, 1866	To season of 5 mares belonging to the reservation at Smith river, to his horse, at \$9 58 each.	47 90
Daniel Haight	do	July 6, 1866	For rent of 100 acres of land in Smith River valley, California, from May 5, 1865, to December 31, 1865, inclusive, at \$1 28½ per acre per annum.	84 84
Daniel Haight	do	July 6, 1866	For rent of 37 acres of land in Smith River valley, California, for Indian service for the six months ending June 30, 1866, at \$5 48 per acre per annum.	101 38
L. W. Jones	do	July 6, 1866	For building hay shed on the Smith River reservation, as per contract.	92 85
Saville & Darby	do	July 9, 1866	For rent of farm in Smith River valley, California, comprising 1,000 acres, 223 of which are under cultivation, with the improvements thereon, for the benefit of the Indian service, for the six months ending June 30, 1866, at \$142 86 per month, equivalent to \$100 per month in coin, as per contract.	857 16
James Hughes	do	July 9, 1866	To 1 pint fish oil, 37 cents; 1 pint spirits of turpentine, 75 cents; 1 ounce cantharides, \$1; ¼ pound mercurial ointment, \$1 75; ¼ pound cinchona, 63 cents; 1 ounce nitrate silver, \$2; ¼ pound citrine ointment, \$1; 3 ounces calomel, \$1; 8 ounces iodine potash, \$5.	13 50
Dugan & Wall	do	July 9, 1866	For lighterage on 4½ tons of freight, (22 packages merchandise, &c.,) for Smith River reservation, from steamer Del Norte, to Crescent City, at \$6 per ton, \$22 50; drayage on same, at \$2 per ton, \$8 50; storage on same, at \$3 90 per ton, \$16 57; lighterage on 4 feet of freight, (2 boxes,) as above, 75 cents; drayage on same, 43 cents; storage on same, 75 cents.	52 50

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Dugan & Wall.....	Charles Maltby	July 9, 1866	For lightering on 12-40 ton from steamer Del Norte to Crescent City, at \$3 25 per ton, \$3 41; drayage on same, at \$1 40 per ton, \$2 10; storage on same, at \$2 50 per ton, \$2 63; lightering on 16-40 ton from steamer Del Norte to Crescent City, at \$3 25 per ton, \$1 39; drayage on same, at \$1 40 per ton, 56 cents; storage on same, at \$2 50 per ton, \$1.	\$11 00
Geo. W. Ellsworth	do	July 14, 1866	For packing 4,000 pounds flour from Arcata to Hoopa Valley Indian reservation, at 4½ cents per pound.	173 33
John Chapman	do	July 14, 1866	To 100 yards drilling, at 54½ cents per yard, \$54 50; 150 flour sacks, at 41 cents each, \$61 50.	116 00
Geo. W. Ellsworth	do	July 14, 1866	To 1 horse mule	115 00
Wm. H. Kirby	do	July 16, 1866	To 2 horses, at \$137 each	274 00
J. P. Murry	do	July 16, 1866	For beef furnished the Tule River farm: 10,000 pounds, at \$7 15 per 100 pounds	715 00
Thos. P. Madden	do	July 18, 1866	For rent of Tule River farm, comprising 1,280 acres with improvements thereon, from June 1, 1866, to June 30, 1866, inclusive, 1 month at \$1,000 per year.	83 33
John Magee	do	July 25, 1866	For hauling 2,500 pounds Indian goods from Temecula to Warner's ranch, at \$1 37 per 100 pounds	35 71
John Chapman	do	July 26, 1866	To transportation of merchandise from Arcata to Hoopa reserve, 3,750 pounds, at 5½ cents per pound	200 00
Benjamin F. Dorris	do	July 26, 1866	To 34 pounds sheet iron, at 21½ cents	7 31
Bowen & Brothers	do	July 30, 1866	For 1 sack C. K. coffee, 130 pounds, at 35 cents, \$45 50; 1 gross matches, \$4; 2 pounds lampblack, \$1 25; 2 tins lard oil, 10 gallons, at \$4 per gallon, \$40; 5 pounds whole pepper, at 61 cents, \$3 05; 300 pounds rock salt, at 3 cents, \$9; 2 half barrels brown sugar, 224 pounds, at 15 cents, \$33 60; 5 boxes Cala. soap, 100 pounds, \$12; 2 kegs sirup, 10 gallons, at \$1 per gallon, \$10; 1 chest black tea, 30 pounds, at \$1 per pound, \$30.	188 40
J. D. Arthur & Son	do	July 30, 1866	For 1 dozen scythes and snaths, \$45; 2 dozen rakes, at \$11 75 per dozen, \$23 50.	68 50
Gordon & Dickerson	do	Aug. 1, 1866	To 116 yards brown drilling, at 33½ cents, \$38 67; 1 pound linen thread, \$2.	40 67
Selig & Brother	do	Aug. 1, 1866	To 44 yards jeans, at 45 cents, \$20; 1 dozen shirts, \$16 75.	36 75
Daniel E. Brown	do	Aug. 2, 1866	To 11,300 shingles, at \$9 per thousand	101 70
H. Mitchell	do	Aug. 2, 1866	To 12 pack saddles, at \$11 each, \$132; hire of 1 man 3 days, \$4.	136 00
Stephen Mitchell	do	Aug. 2, 1866	For 1 pack saddle, \$12; 50 pounds mutton, at 8 cents per pound, \$4.	16 00
James H. Simpson & Co.	do	Aug. 2, 1866	To 1 axe handle, 65 cents; 74 pounds rope, at 38½ cents, \$2 97; 1 sack flour, 50 pounds, \$3 85; 5 pounds sugar, at 26 cents, \$1 28.	8 75
A. P. Hotaling	do	Aug. 2, 1866	To 1 funnel, 25 cents; 3 tumblers, 75 cents; 3 padlocks, \$3; 6 papers tacks, 37 cents; 10 quires letter paper, \$3; 1 harness punch, \$1; 6 saddle awls and handles, \$1; 1 pair callipers, \$1; 150 pounds iron, \$10; 4 shovels, \$3, 4 hoes, \$2; 2 pitchforks, \$2; 9 cups and saucers, \$1 50; 1 ox chain, \$3; 1 monkey wrench, \$2 50; 12 grain sacks, \$4 50; 2 axes and handles, \$2; 1 pair compasses, 50 cents; 1 hand-axe, \$1; 1 frow, \$1.	43 37
Corbitt & Smith	do	Aug. 2, 1866	To 6 cans powder, at \$1 per can, \$6; 3 pounds shot, 75 cents; 20 pounds lead, at 30 cents per pound, \$6; 5 pounds lead, at 25 cents, \$1 25; 7 boxes percussion caps, at \$1 per box, \$7; 4 pounds rope, \$1 50; 4 pounds onion seed, \$3; 17 postage stamps, 50 cents; 1 fry pan, \$1; 30 feet fuze, \$1 25; 70 pounds beans, for seed, at 12½ cents per pound, \$8 75; 24 pounds coffee, \$1; express postage, \$2.	40 00
B. S. Coffman	do	Aug. 1, 1866	For 3 wooden buckets, \$3; 2 cans powder, \$2; 3 pounds shot, \$1 50; carrying mail, \$2 25.	8 75
Cala. Steam Nav. Co.	do	Aug. 3, 1866	For freight on Indian goods from San Francisco, California, to Stockton, en route for Tule River farm, as follows, viz: freight on 127 packages iron, per steamer Julia, 8,000 pounds, at \$4 50 per ton, \$18; 47 packages per steamer Helen Henskry, 278 feet, \$28 70; 10 packages 1,150 pounds ditto, at \$4, \$2 30; 1 package per steamer Cornelia, \$1 50; 21 packages per steamer Julia, 75 feet, at \$4, \$7 50; 4 packages ditto, 450 pounds, \$1.	59 00
A. P. Wilcox	do	Aug. 4, 1866	For 6 hides furnished the Tule River farm, at \$1 37½, \$8 25. The above were used in place of lumber, for making wagon frames for hauling grain to threshing machine.	8 25

Thomas P. Madden.....	do	Aug. 6, 1866	For rent of Tule River Indian farm from April 1 to May 5, 1865, inclusive, 35 days, at \$1,000 per annum.	95 90
Maier & Winchester	do	Aug. 8, 1866	For 1 gross 1-inch mall roller buckles, \$1 25; 1 gross each, 1 1/4-inch, at \$3 50, and 1 1/4-inch, at \$4 80, 87 cents and \$1 20, \$2 07; \$1 pair saddle-bags, \$7.	10 32
Brizard & Van Rossum.....	do	Aug. 15, 1866	To 51 bundles sheaf oats, at 19 1/4 cents, \$12 05; 12 Panama hats, at \$3 50, \$42; 17 straw hats, at \$1 50, \$25 50; 11 straw hats, at \$1 25, \$13 75; 3 1/2 dozen men's brogans, at \$24 per dozen, \$84; 1 5-12 dozen cottonade pants, at \$42, \$59 50; 1 dozen Kentucky jean pants, at \$28, \$14; 1 dozen cottonade pants, at \$24, \$16; 1 10-12 dozen Kentucky jean pants, at \$27, \$49 25; 1 red flannel shirt, \$3 15.	319 20
J. P. Murry	do	Aug. 22, 1866	For 10,000 pounds beef furnished the Tule River farm during the months of May and June, 1866, as per contract, at 6.99 cents per pound, (equivalent to 5 cents per pound, coin.)	699 00
Andrew Gray	do	Aug. 31, 1866	To 420 feet lumber (sawed) for gates, at 3 1/4 cents, \$14 70; 3,524 feet lumber (sawed) for barn and granary, \$123 34; 4,114 feet lumber (sawed) at 3 1/4 cents, \$143 99; 4,816 feet lumber (sawed,) \$168 56.	450 59
William Sherman & Co.....	do	Sept. 4, 1866	For 1 pair pants, \$12; 1 vest, \$8; 1 shirt, \$5; 1 pair shoes, \$6; 1 coat, \$14; 1 pair blankets, \$8; 1 over-shirt, \$4 62.	57 62
D. R. Douglass.....	do	Sept. 4, 1866	To 1 can powder, \$1 40; 3 pounds lead, \$1; 1 grindstone, 68 pounds, \$12 24; 25 pounds coffee, \$12; 24 boxes matches, 87 cents; 100 pounds salt, \$8 25; 1 ream letter paper, \$9 75; 1 ream foolscap paper, \$5 25; 3 axe-helves, \$2 63; 1 pound pepper, 75 cents; 50 pounds salt, \$4 50; 25 pounds coffee, \$12; 100 pounds salt, \$8 25; 5 pounds tea, \$8 75; 25 pounds sugar, \$9 25; 10 pounds tea, \$17 50; 25 pounds coffee, \$12; 6 cans axle-grease, \$6; 25 grain-sacks, \$8 75; 3 horse-collars, \$14 25; 4 1/2 pounds sheet cop-per, \$4 75; 1 broom, \$1; 40 pounds soap, \$9 50; 40 pounds sugar, \$11 40; 15 gallons machine oil, \$62 40; for freight on 1,668 pounds merchandise, Indian goods, from Stockton to Visalia, \$33 36.	288 05
Owens & Bourne	do	Sept. 11, 1866	For 10,000 pounds beef furnished the Round Valley Indian reservation during the months of May and June, 1866, as per contract, at 6.99 cents per pound, (equivalent to 5 cents per pound, coin.)	699 00
Brizard & Van Rossum.....	do	Sept. 13, 1866	For freight on steamer Ida, from Eureka to Arcata, on 5 tons, at \$1 64 per ton, \$8 20; wharfage and carriage on Union wharf, at \$3 12 per ton, \$15 60; hauling 5 tons, at 75 cents per ton, \$3 75; storage and forwarding, at \$2 75, \$13 75; freight per steamer Del Norte, from San Francisco to Eureka, 2 tons, at \$12 per ton, \$24; boating from Eureka to Arcata, at \$1 25, \$2 50; wharfage on 2 tons, at \$2 75, \$5 50; hauling, at 85 cents, \$1 70; storage, receiving, and forwarding, at \$2 75, \$5 50; 3 pounds rope for packing flour, at 50 cents per pound, \$1 50.	82 00
Brizard & Van Rossum.....	do	Sept. 13, 1866	For 1 sack flour, 50 pounds, at 10 cents per pound, \$5; 78 bundles sheaf oats, at 20 cents, \$15 60; 25 1/2 pounds rope, at 40 cents, \$10 17; 108 pounds oats, at 4 cents, \$4 32; 1 bottle mustang liniment, \$2; 1 bottle turpentine, \$1 25; 4 pounds borax, at 75 cents, \$3; 8 1/2 pounds onions, at 7 cents, 59 cents; 10 pounds sugar, at 27 1/4 cents, \$8 75; 6 pounds coffee, at 35 cents, \$2 10; 4 tins yeast-powders, at 62 1/2 cents, \$2 50; 12 pounds bacon, at 40 cents, \$4 80; 1 ball shoe-thread, 37 cents; 105 bundles sheaf oats, at 20 cents, \$21; 3 pack-saddles, at \$2 50, \$7 50; 210 pounds oats, at 3 cents, \$6 30; 41 bundles oats, at 15 cents, \$6 15; 27 pounds oats, at 20 cents, \$5 40; 1 pack-saddle, \$3; 1 skein twine, 35 cents; 1 ball shoe-thread, 35 cents.	104 40
Henry Smith, (estate of.)	do	Sept. 14, 1866	To rent for the use of the Indian service, of farm in Smith River valley, California, comprising 118 acres of land in cultivation, for the two quarters ending June 30, 1866, (equivalent to \$4 per acre per annum in coin.)	332 38
J. Greenebaum & Co.....	do	Sept. 18, 1866	To 10 pounds salt, at 12 1/2 cents, \$1 25; 2 balls twine, \$1; 25 pounds coffee, at 50 cents, \$12 50; 10 pounds salt, at 12 1/2 cents, \$1 25; 1 pair pants, \$5; 1 box soap, 20 pounds, at 30 cents, \$6; 1 shirt, \$2 50; 10 pounds salt, at 12 1/2 cents, \$1 25; 2 balls twine, \$1 50; 1 bottle oil, \$2 06; 10 pounds salt, at 13 1/4 cents, \$1 37; 1 box candles, 20 pounds, at 50 cents, \$10; 4 balls twine, at 75 cents, \$3; 5 pounds lead, at 40 cents, \$2; 1 M caps, \$4; 1 box soap, 20 pounds, 30 cents, \$6; 1 bottle sweet oil, \$2.	62 68
James H. Blair	do	Sept. 29, 1866	For services rendered in going to Smith river and bringing horses to Hoopa Valley reservation, during the month of June, 1865, from 19th to 24th, inclusive, 6 days at \$2 per day, in coin.	16 90
				7,042 81

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Anson Barr	Charles Maltby	Oct. 11, 1866	For freight on 2 cases and 4 bales of merchandise, and 1 bundle of twine, from Crescent City to Klamath Indian reservation, meaning 34 tons, at \$40 per ton, and drayage \$3.	\$133 00
Manuel Caton	do	Oct. 15, 1866	For 12 days' services as Indian interpreter, with use of horse, from June 24, 1866, to February 4, 1866, at \$4 50 per day.	54 00
Louis A. Neville	do	Oct. 15, 1866	To 50 grain sacks, (bushels of,) at 21 1-24 cents, \$10 75; 500 flour sacks, (linen,) 100 pounds, at 31 1/2 cents, \$158 75; 1 pound of twine, 15 cents, and 4 needles, at 25 cents, \$1—for Hoopa Valley reservation.	170 50
Woodbury & Marhoffer	do	Oct. 15, 1866	For 10 boxes soap, 200 pounds, at 11 1/2 cents, \$22 50; 3 pounds linen thread, at \$2, \$6; 4 bales harness thread, \$1; 25 pounds brown sugar, at 16 cents, \$1 75; 100 trout hooks, at 1 1/2 cents, \$1 50.	32 75
James Hughes	do	Oct. 15, 1866	To 1/2 pound nug. hydrarg. nitre, \$2 25; 1/2 pound nug. hydrarg., \$1 75; 1/2 pound spirits lavender, \$1; 1/2 pound compound spirits lavender, \$1; 2 ounces acetate plumbi, 50 cents; 1 1/2 ounce glycerine, 25 cents; 1 dozen lamp wicks, 50 cents; 1 ounce oil of lemon, 75 cents; 1 3-ounce graduate glass, \$1 25; 2 pounds ether, \$3; 1/2 pound iodide potash, \$3; 1 ounce bergamot, 50 cents; 1/2 pound fluid extract of buchu, \$1 50.	17 25
Arthur & Murphy	do	Nov. 1, 1866	To 1 hog (Berkshire boar)	25 00
H. Begley	do	Nov. 5, 1866	To 3,000 shingles, at \$9, purchased for building purposes on Round Valley reservation	27 00
J. B. Marsh	do	Nov. 10, 1866	For drayage and wharfage on 2 loads of goods, from Rincon warehouse to Petaluma steamer, \$5; same on two loads from Rincon warehouse to steamer en route for Tule River farm, \$5.	10 00
Hooker & Co.	do	Nov. 10, 1866	To 25 1/2 feet 10-inch rubber belting, at \$2 11 1/2, \$53 88; 25 1/2 feet 8-inch leather belting, at \$1 69, \$43 10, for grist-mill on Hoopa Valley reservation—drayage on same, \$1 40.	98 38
Badger & Lindenberger	do	Nov. 13, 1866	To 1 American flag furnished chief of San Luis Rey Indians	12 65
Wilson & Thorne	do	Nov. 25, 1866	To 180 pounds hay, \$7 20; 160 pounds hay, \$6 40; 2 horses 1 day, \$3 50; 140 pounds hay, \$4 50; 133 pounds hay, \$3 65; 1 horse 1 night, \$1 40; 170 pounds hay, \$4 25; 2 horses 2 days, \$6; 2 horses 1 night, \$3; 2 horses 1 night, \$3.	48 90
Cal. & Mex. S. S. Co.	do	Nov. 13, 1866	To freight on one package of merchandise for Smith River reservation, \$1 76; on 1 package for same, \$1 76; on 47 packages for Hoopa Valley reservation, 72 feet, \$21 30; on 7 packages for Smith River reservation, 27 feet, \$10; on 3 packages for same, 12 feet, \$4 44; on 21 packages for Hoopa Valley reservation, 212 feet, \$62 72; on 22 packages for Smith River reservation, 169 feet, \$62 53; on 2 for same, \$1 76; on one for same, 30 feet, \$11 04; on 6 packages for Hoopa Valley reservation, 10 feet, \$2 94.	180 25
J. Isaacs & Co.	do	Dec. 1, 1866	For freight on 10,598 pounds Indian goods, from Petaluma to Ukiah City, en route for Round Valley reservation, at 2 cents per pound in coin, (currency,) \$286 42; freight on same from San Francisco to Petaluma, \$30 67; for commission on above 5 per cent., receiving above, \$15 81.	332 90
Thomas P. Madden	do	Dec. 1, 1866	To rent of Tule River farm, comprising 1,280 acres, with improvements, from July 1, 1866, to November 30, 1866, 5 months, at \$1,000 per year.	416 67
E. E. Moore	do	Dec. 1, 1866	To garden seeds for Round Valley reservation, to wit: 20 1/2 large carrots, \$4 28; 2 pounds same, \$3 42; 1 1/2 pounds of earley pivot root, \$3 08; 2 pounds globe mangel, \$3 42; 1 pound gallerin turnip beet, \$1 71; 5 pounds of large red mangel, \$6 84; 8 pounds ice-cream water melons, \$16 44; 1/2 pound red onions, \$2 05; 5 pounds of winter beans, \$1 19; 2 pounds tomatoes, 38 cents; drayage, \$1 71.	44 48
E. Maginnis	do	Dec. 11, 1866	For drayage on Indian goods, to wit: 1 load to steamer for Hoopa valley, \$1 41; 2 loads for Smith river, \$4 23; 2 for Hoopa valley, \$4 23; 1 for Round valley, \$2 10; 1 for Tule river, \$1 41; 1 for Hoopa valley, \$1 41; 1 for Smith river, \$1 41.	16 20
M. Ashton	do	Dec. 21, 1866	For shoeing 2 mules, \$10; repairing 1 wagon, bolts, &c., \$3 50; setting 1 tire, \$3 75; setting 1 tire, \$3 50; repairs on a large wagon, setting tire, &c., \$3 50.	24 25

J. P. Murray	Dec. 22, 1866	To beef furnished Tule River Indian farms as follows, 2,967 pounds, at 9½ cents per pound.....	289 27
D. R. Douglass	Dec. 22, 1866	For freight on Indian goods from Stockton to Versalia, en route for Tule River Indian farms, 1,200 pounds, \$41 65; freight on 7 bales of blankets from Stockton to Versalia, en route for Tule River Indian farms, 1,134 pounds, \$43 30.	84 95
D. R. Douglass	Dec. 22, 1866	To 14-horse whip, lash, and stock, \$4 85; 21 pounds bacon, \$3 75; 3 pounds ground coffee, \$2 08; 1 sack salt, 52 cents; 1 can axle grease, \$1 05; 1 box candles, \$9 02; 5 horse collars, \$31 25; 25 pounds blue stone, \$3 68; 1 can axle grease, \$1 05; 2 balls twine, \$1 38; 30 pounds ham, \$12 50; 8 pounds crackers, \$2 43; 7 cans axle grease, \$7 29; 2 sail needles, 22 cents; 2 pounds twine, 69 cents; 500 grain sacks, \$173 60; 162 grain sacks, \$56 25; 10 pounds of bailing rope, \$2 22; 15 pounds ham \$6 25.	330 08
J. H. Thomas	Feb. 23, 1867	For 500 feet lumber for wagon beds, at 11½ cents.....	55 50
Williams & Caldwell	Mar. 31, 1867	For 200 pounds baled hay, at 2 cents, \$4; 24 head of mules to hay 1 night, at 38 cents, \$9 12; use of 1 saddle horse 12 days, by Agent Fairfield, at \$2, \$24.	37 12
Corbit & Dorman	Mar. 31, 1867	To 2 pounds lead, 50 cents; 3 papers tacks, 50 cents; 1 pound powder, \$1; 3 pounds lead, \$1; 3 pounds shot, \$1; 10 pounds sugar, \$2; 25 pounds sugar, \$5; 2 pounds powder, \$2; 5 pounds shot, \$1 65; 1 box caps, \$1; 1 pound powder, \$1; 1 box caps, \$1; 1 pound of candlewick, 25 cents; 3 pounds coffee, \$1; 1 lynch-pin, \$2 25; for carrying mail from Cahto to Round Valley reservation, 10 months, \$5; 1 lynch-pin, \$2 25; 1 bottle strychnine, \$1; 4 hand-saw files, \$1; 1 chalk line, 50 cents; 1 pair spurs, \$2 50; 1 lynch-pin, \$2 25; 1 box caps, \$1 25; 4 boxes caps, \$4; 6 pounds lead, \$1 50; 2 land sides, \$6.	48 40
L. S. Sullivan	Mar. 31, 1867	To 626 pounds hay, at 2 cents, \$12 52; 418 pounds hay, at 2 cents, \$8 36; 803 pounds hay, at 2 cents, \$16 06; 198 pounds hay, at 2 cents, \$3 96; 415 pounds hay, at 2 cents, \$8 30; 465 pounds hay, at 2 cents, \$9 30.	58 50
W. A. Hagans	Mar. 31, 1867	Four days' board of Anterius, Lager, and Field, Indians, engaged in packing goods from Ukiah to Round Valley reservation.	21 40
S. W. Haskett	Mar. 31, 1867	For keeping 24 horses and mules to hay 4 days, at 25 cents per day each, engaged in transporting Indian goods from Ukiah to Round Valley.	24 00
J. Isaacs & Co	Mar. 31, 1867	To 2 pounds twine, 75 cents; 8 pounds rope, \$2 25; 1 pound twine, 38 cents; paid for bending iron, \$2 50; 2 sacks grain, 70 cents; 41 pounds beef, \$4 10; 3 boxes yeast powder, \$1; 50 pounds flour, \$1 50; 3 boxes yeast powder, \$1; 3½ pounds sugar, 50 cents; 3 pounds coffee, \$1; 50 pounds flour, \$1 50; 34 pounds bacon, at 20 cents, \$6 80.	23 98
Townsend & Brown	Mar. 31, 1867	To lighterage and storage on freight at Mayo, for Indian department, from May 1, 1865, to November 1, 1865, \$33 10; 2 cans yeast powder, \$1.	34 00
James Archibald	Mar. 31, 1867	To 5 oxen yokes, at \$3, \$15.....	15 00
Andrew Gray	Mar. 19, 1867	To 5,170 feet lumber, at 2½ cents, \$129 25; 88 feet lumber, (sugar pine,) at 4 cents, \$3 52; 59 slabs, at 12½ cents each, \$7 30.	140 07
John Mansfield	Mar. 20, 1867	For 1 pair well-broken American work oxen for Hoopa Valley reservation, at \$54 75 each.....	109 50
L. W. Jones	Mar. 20, 1867	For rent of 32 acres of land in Smith River valley, commencing December 6, and ending December 31, 1866, for use of Indians of Smith River reservation, at \$4 per acre per annum, 26 days, in gold coin.	12 16
Daniel Haight	Mar. 20, 1867	For rent of 37 acres of land in Smith River valley, for use of Indians of Smith River reservation, from December 6 to December 31, 1866, 26 days, at \$4 per acre per annum, in gold coin.	14 04
Main & Winchester	Mar. 20, 1867	To 10 sets mule harness, at \$25, \$250; 1 set ambulance harness, \$68 49; 1 bottle fever and ague remedy, 30 cents; 1 bale stake rope, ½-inch, 49 pounds, at 33 cents, \$16 17; 24 cans axle grease, \$8 25 per dozen, \$16 30; 5 M gun caps, at \$2 75, \$13 75; 12 handled axes, \$27 25; 18 axe handles, at \$5 50 per dozen, \$8 25; drayage, \$1.	401 71
J. L. Arthur & Son	Mar. 13, 1867	To 3 M wheel pinions, at \$3 50, \$10 50; 1 broad box, \$3 50; 1 trace wheel and shaft, \$11; 1 pitman shaft wrist-pin and balance, \$12; 2 bevel pinions, at \$2 75, \$5 50; 1 pipe box, \$6 84; 2 bevel wheels, at \$4 25, \$8 50; 1 shaft pulley for elevator, \$8 25; 3 bevel pinions, at \$4 75, \$14 25; 6 line-shaft pinions, at \$4 75, \$28 50; 3 bevel pinions and 8 knuckles, \$49 31; freight from Stockton, \$4 45.	162 60
Andrew Bladen	April 13, 1867	To putting up and adjusting 50 ploughs, at 68 cents each.....	34 00
L. Hardy	April 15, 1867	For storage on 7 packages of merchandise, from November 20, 1866, to January 11, 1867, 85 feet, 2 months, at 70 cents.	2 89
John Magee	April 15, 1867	For 500 pounds flour, at 4½ cents per pound, for distribution among the Coahuillas of Agua Caliente...	23 75

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
J. W. Waters..... Dickenson & Dodge	B. C. Whiting..... .....do	April 15, 1867 April 16, 1867	For 2,000 pounds beef, at 10½ cents per pound, for distribution among the Coahuila Indians For ½ barrel S. T. sugar, 129 pounds, at 14 cents, \$18 66; ½ barrel granulated sugar, 126 pounds, at 18 cents, \$22 68; 1 chest black tea, 32 pounds, at \$1, \$32; one bag C. R. coffee, 146 pounds, at 32½ cents, \$47 45; 1 bag S. T. rice, 100 pounds, at 13½ cents, \$13 50; 2 boxes candles, 20 by 2, 40 pounds, at 34 cents, \$13 60; 10 boxes Fay's soap, 20 by 10, 200 pounds, at 11 cents, \$22; 2 kegs sirup, 5 by 10, 10 gallons, at \$1 04, \$10 40; 1 box cream tartar, 12 pounds, at 74 cents, \$8 88; 1 box carbonate of soda, 12 pounds, at 17 cents, \$2 04; 1 box King's starch, 12 pounds, at 66½ cents, \$2; 1 tin cab. of matches, 5 gross, at \$2 70, \$13 50; 2 tin cab. of lard, 10 by 2, 20 pounds, at 24 cents, \$4 80; ½ barrel dried apples, 138 pounds, at 18 cents per pound, \$23 04; 2 kegs vinegar, at \$3, \$6. For 1 bundle iron, ½-inch rod, 56 pounds, at 10½ cents, \$6 02; 1 bundle iron, ½-inch, 112 pounds, at 9½ cents, \$10 64; 1 bundle band iron, 2 by ½, 56 pounds, at 9½ cents, \$5 32; 1 bundle Norway nail rods, 50 pounds, at 17 cents, \$8 50; 1 bundle Norway shapes, ½ by ½, 50 pounds; 1 bundle Norway shapes, ½ by ½, 50 pounds; 1 bundle Norway shapes, 1 by ½, 50 pounds; 1 bundle Norway shapes, 1 by ½, 50 pounds, at 13½ cents, \$27; 1 copper bolt, 1 foot by 1½ inch, 5 pounds, at 87½ cents, \$4 37; 2 pounds soft solder, at 54 cents, \$1 08; 2 pounds chalk, at 17 cents, 34 cents; 2 pounds rosin, at 37 cents, 74 cents; 20 pounds nuts, assorted, at 21 cents, \$4 20; 1 pair cutting nippers, \$2; 5½ pounds Babbitt metal, at 54½ cents, \$2 87; 1 box, at 34 cents. To 1 case, 50 cents; ½ dozen Burr's salve, at \$3, \$1 50; 1 ounce quinine, \$4; 1 pound powdered rhei, 5 75; ½ gallon castor oil, \$2 70, bottle, 37 cents, \$3 07; 5 pounds salts, Epsom, 68 cents; 1 pound tincture of arnica, \$1 70; 1 pound tincture of opii, \$3 75; ½ dozen Holloway's ointment, at \$3 40, \$1 70; ½ dozen Mustang liniment, at \$2 70, \$1 35. To 2 cases, \$1 20; 1 graduate, 2 ounces, 87 cents; 1 pound calomel, \$1 87; ½ pound powdered rhubarb, at \$6 12, \$3 06; ½ gallon castor oil, best, \$2 75; 5 pounds salts, Epsom, 67 cents; 2 pounds flour of sulphur, 27 cents; 2 pounds cream of tartar, at 87½ cents, \$1 75; 1 pound landanum, \$3; 3 pounds balsam copaiva, \$5 10; 10 pounds flax seed, \$6 70; 2 ounces quinine, at \$3 75, \$7 50; 1 dozen essence Jamaica ginger, \$4; ½ pound blood root, 50 cents; 1 pound mercurial ointment, \$1 75; ½ pound ipecac, \$1 96; ½ pound tartar emetic, 70 cents; 1 dozen Jayne's pills, \$2 38; 1 ounce tincture of cantharides, \$1 87; ½ dozen Ayer's sarsaparilla, \$5; 2 ounces acid of benzine, \$2 04; 1 pound pulverized root liquorice, 68 cents; 1 ounce tamerine, 68 cents; 2 pound syringes, 68 cents; 2 syringes, P. P. net, 34 cents; 1 gallon B. whiskey, \$5; ½ pound zinc sulph., 34 cents; ½ pound tincture opii, \$1 02; 2 gallons alcohol, \$10; 1 can, 68 cents; 1 pound basilicon salve, \$2 05; 14 pound acid mur., at 80 cents, \$11; 1 case, 29 cents; \$5 gallons castor oil, at \$3 75, \$18 75; 10 dozen bathing sponges, \$3 80. To 36 pairs duck pants, at \$24 50 per dozen, \$73 50; 36 hickory shirts, at \$14 70 per dozen, \$44 10..... To freight on 6 bales blankets, 780 pounds, from Petaluma to Ukiah, at 3½ cents, \$26; from San Francisco to Petaluma, at ½ cent, \$5 85; commission on forwarding, at 5 per cent., \$1 50; freight on 1,495 pounds Indian goods, from Petaluma to Ukiah, at 2½ cents, \$41. To 3 kegs nails, at \$10 20, \$30 60; 1 keg spikes, 5-inch, \$10 88; 1 double hair mattress, \$34; 2 ball pinions for Pitt's 8-horse power, at \$4 76, \$9 52; 1 pipe box for separator, 8-horse power, \$6 50; 1 American flag and halyards, \$63 26; 3 Mexican saddle trees, \$20 40; 3 coffee pots, ½ gallons, at 68 cents, \$2 04; 2 gross harness buckles, assorted, at \$6, \$12; 5 gallons lard oil, at \$2 04, \$10 20; 24 land sides, P. 20, at \$2 72, \$65 28; 1 S. plough points, each 18½ cents, \$10 88—20, \$12 25; 12 land sides, P. 22, at \$3 40, \$40 80; 6 pounds shoe thread, at \$2 04, \$12 24; 8 pounds solder, at 54 cents, \$4 32; 2 hammers, at \$1 70, \$3 40; 2 slinging hatchets, at \$1 02, \$2 04; 6 brass B. sticks, at 68 cents,	\$217 50 239 95
Hooker & Co.....	do	April 16, 1867		73 42
Langley, Crowell & Co.....	do	April 16, 1867		24 00
Langley, Crowell & Co.....	do	April 16, 1866		95 25
William Sherman & Co..... J. Isaacs & Co	do	April 17, 1867 April 17, 1867		117 60 74 45
L. B. Benchley & Co.....	do	April 17, 1867		392 10

William Sherman & Co.	do	April 17, 1867	\$4 08; 50 bars of lead, at 17 cents, \$8 50; 4 M percussion caps, at \$3 06, \$12 24; 1 S. rifle tubes, \$2 72; 6 fry pans, assorted, at 85 cents, \$5 10; 1 tube wrench, 68 cents; 3 bridle bits, bar and ring, at \$2 72, \$8 16.	313 50
J. Pierce & Co.	do	April 18, 1867	For 8 dozen duck pants, at \$24 08½ per dozen, \$192 70; 8 dozen hickory shirts, at \$5 10, \$120 80	13 50
E. Detrick & Co.	do	April 18, 1867	For 4 dozen wood office chairs, for Round Valley reservation.	24 50
J. Pierce & Co.	do	April 18, 1867	For 100 H. S. bags	27 00
J. Pierce & Co.	do	April 18, 1867	For 1 dozen wood office chairs, for use of Smith River reservation	13 50
J. Pierce & Co.	do	April 18, 1867	For 6 wood office chairs, for Tule River Indian farms	5 75
Helting & Straus	do	April 18, 1867	For 1 sirup pitcher, \$1; 1 ewer and basin, \$2 25; 4 dozen tumblers, \$2 13; package, 37 cents.	16 25
Helting & Straus	do	April 18, 1867	For 1 dozen dinner plates, \$2 50; 1 dozen breakfast plates, \$2; 4 dozen caster bottles, at \$4, \$2; 4 dozen bowls, at \$3, \$1 50; 1-6 dozen jugs, \$1 20; 1-6 dozen jugs, large, at \$1 25, \$2 50; 4 dozen cool platters, \$4; package, 55.	
William Sherman & Co.	do	April 19, 1867	To 12 dozen heavy duck pants, at \$24 08½, \$289 05; 100 pairs mens' brogans, at \$2 06, \$206; 2 cases, \$2 25.	497 30
Henry Michael	do	April 19, 1867	For 1 "peace maker" stove and furniture, for use on Smith River farm.	94 60
George W. Clark	do	April 22, 1867	For 32 pairs gilt, at \$1 02, \$32 64; 17 pairs grounds, at 68 cents, \$11 56; 40 pairs stains, \$16 32; 24 pairs border, at \$5 44, \$13 60; 50 pairs oak, at 18 cents, \$9; 1 pair brust, \$1 33.	84 45
E. E. Moore	do	April 22, 1867	For 5 pounds early horn carrot, at \$2 38, \$11 90; 5 pounds long orange carrot, at \$2, \$10; 3 pounds flat white turnips, at \$1 75, \$5 25; 4 ounces cad. seeds, (2 kinds,) \$1 37; 4 ounces long scarlet radish, 40 cents; 2 pounds marrowfat peas, 33 cents; 5 pounds sweet corn, 80 cents; case and drayage, \$1.	31 05
Dugan & Wall	do	April 26, 1867	For lighterage on 80 packages merchandise, 10½ tons, at \$3 43, \$36; drayage on same, \$14 38; commission on same, at \$2 74, \$28 77.	79 15
J. G. Wall	do	April 26, 1867	For hauling merchandise from Crescent City to Smith River Indian farm, 10½ tons, at \$13 70	143 85
Baker & Hamilton	do	May 3, 1867	For 1 McCormick self-rake reaper mower	304 05
S. Mabin	do	May 16, 1867	For 225 pounds beef, at 13½ cents, \$30 38; 5 pounds flour, at 7½ cents, \$3 87; 25 pounds sugar, at 19 cents, \$4 75; forage for 12 horses 1 night, \$8 25.	47 25
Hughes & Keys	do	May 16, 1867	To freight per steamer Mary Emma on 1 case machinery from Presend City to Stockton, \$2 02; commission on 3 cases Indian goods, 916 pounds, at \$2 70 per ton, \$1 35; freight on 3 cases machinery, to Presend City, at \$16 21 per ton, \$7 43; freight on 46 packages, 2,399 pounds, at \$16 21 per ton, \$19 40; commissions on same, at \$2 70 per ton, \$2 14; en route for Tule Indian farm.	32 36
L. B. Buchley & Co	do	May 17, 1867	To 8 bars iron, 24½ = 42½, = 1 bar round iron 14, \$31 65; 1 bundle round iron, ½, ½, = 168, at 8½ cents, \$14 70; 1 bundle shoe shapes, ½ x ½, = 1½ x ½, at 10½ cents, \$26 87; 1 bundle square iron, ½, = 56, at 8½ cents, \$4 90; 1 bar square iron = 55 pounds, at 6½ cents, \$3 71; 1 bundle spike rod, ½ = 50 pounds, at 10½ cents, \$5 37; 54 pounds cast-steel, 1 x ½, at 30 cents, \$16 20; 5 bars cast steel, ½ x ½, = 56; 3 slabs plough steel, at 27½ cents, \$15 26; 1 slab plough steel, 6 inches = 80 pounds, at 17 cents, \$34 68; 3 ditto landsides, 4 x ½, = 152 pounds, at 34½ cents, \$20 90; 25 pounds toe-cork steel, ½ x ½, (1 bundle,) at 17 cents, \$4 25; 1 steel sledge, 6 pounds, at 75 cents, \$4 50; 1 bar iron, 2½ x ½, = 72 pounds, at 6½ cents, \$4 86; 10 pounds Babbitt metal, at 68 cents, \$6 80; 1 ton iron, \$7; 1 brace bits, (30,) \$10 20; 1 pair compasses, 8-inch, \$2; 1 screw plate, ½, No. 47, \$7 48; 1 rip saw, 28-inch, \$4 50; 1 hand-saw, 26-inch, \$3 75; 1 panel saw, 26-inch, \$3 75; 1 T bevel, 8-inch, \$2; 1 fellow saw, 26-inch, complete, \$2 72.	238 05
L. B. Buchley & Co	do	May 17, 1867	Twinner gauges, each, 4-inch, 50 cents, 4-inch, 68 cents, 1-inch, \$1, \$2 18; 4 dozen planters' hoes, at \$14 25, \$57; 2 dozen axe handles, at \$5 50, \$11; 1 dozen hay forks, \$21; 1 hollow auger, 4-inch, at 70 cents, \$2 10; 2 half-round wood rasps, 14-inch, at \$1 75, \$3 50; 4 dozen mill files, each 12-inch, 15, at 15½, \$12 25; 1 dozen taper files, assorted, at \$2 25; 5 gallons W. F. oil, at \$2, 10; 15 gallons machine oil, at \$1 30, \$19 50; 1 ferry rope, 553, at 34 cents, \$188 02; 2 kegs 12d nails, at \$10 40, \$20 80; 1 keg spikes, fm., \$10; 1 dozen long-handled shovels, \$20 80; 1 case powder, 25 pounds, at 85 cents, \$21 25; 1,000 percussion caps, \$3 03; 20 pounds bar lead, at 17 cents, \$3 40; 1 dozen blued tacks, assorted, \$1; 4 pounds linen sewing twine, at \$1, \$4; 4 dozen hoe handles, at \$6 80, \$27 20; bending and bundling iron, \$12 60.	452 88

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
L. B. Buchley & Co.....	B. C. Whiting.....	May 17, 1867	For 2 planters' hoes, small, ass. d., at \$14 25, \$28 50; 2 sets knives and forks, at \$2 75, \$5 50; 1 dozen tin cups, \$1 70; 1 dozen table spoons, \$1 70; 1 pair carvers and forks, \$2 75; 500 needles, No. 4, \$2; 1 slab plough steel, 5 by 10 feet, 42, at 18½, \$7 66; 1 bundle rod iron, assorted, at 10½ cents, \$10 85; 1 bundle dth. rod iron, 25, at 16½ cents, \$4 06; 1 bundle shoe shapes, ¾ by ¾, 50, at 10½ cents, \$5 37; ¾ dozen mill files, 10-inch, at \$6 25, \$3 13; ¾ dozen flat bastard files, 15-inch, at \$15 75, \$7 87; 2 dozen hoe handles, at 17 cents, \$14; 1 dozen teaspoons, \$1; for use of Smith River reservation.	\$96 09
L. B. Buchley & Co.....	do.....	May 17, 1867	To 1 McCormick self-rake reaper and mower, for use of Round Valley reservation.....	306 12
Ed. E. Moore	do.....	May 17, 1867	For 1 case, containing 16 pounds carrot seed, (red and white,) at \$2 04, \$32 64; 2 pounds turnip seed, (early shorn,) at \$2 38, \$4 76; 5 pounds watermelon seed, (ice cream,) at \$2 04, \$10 20; 2 pounds turnip seed, (assorted,) at \$1 70, \$3 40; 25 pounds pumpkin, \$34 80; 3 pounds beet, (blood,) at \$1 36, \$4 08; 100 pounds beans, (pink-eye,) \$16 32; 5 pounds peanuts, at 26½ cents, \$1 33; 40 pounds beans, (Windsor,) at 10½ cents, \$4 20; 200 pounds beans, (snap, short,) at 10 1-5 cents, \$20 40; 100 pounds beans, (pink,) \$8 16; 200 pounds beans, (red Mohawk,) at 6½ cents, 13 50.	153 00
J. H. Jones	do.....	May 17, 1867	For hauling 4,100 pounds of Indian goods from Los Angeles to Caberon valley, 150 miles, at 5½ cents per pound, \$225 50; 4,586 pounds Indian goods from Los Angeles to Warner's ranch, 125 miles, at 4½ cents per pound, \$217 83.	443 33
E. Detrick & Co.....	do.....	May 20, 1867	For 100 grain bags, at 35 cents, \$35; 100 grain bags, at 26½ cents, \$26 25; for Hoopa Indian reservation..	61 25
J. Redeau	do.....	May 21, 1867	For repairing 3 ploughs, \$4 05; laying 1 share at 2 bolts, \$2 70; laying 1 share, 4 bolts, at landside, \$5 40; laying 2 shares at 2 bolts, \$6 75; for 2 clevises of 2 bolts, \$4 75; 1 saw-mill crank, \$1 35; 1 point share, and sharpening, \$2 07; sharpening shares, 68 cents; laying and sharpening clevis, \$3 37; pointing share, \$2 70; 1 plough bolt, 68 cents; sharpening share, 68 cents.	39 20
John Chapman	do.....	May 21, 1867	For use of 3 teams, from March 10 to April 27, inclusive, 1867, 49 days, at \$4 per day, for use of Hoopa Valley reservation, in putting in crops.	196 00
J. Greenbaum & Co.....	do.....	May 21, 1867	For 5 pounds rope, at 45 cents, \$2 25; 10 pounds vitriol, at 67 cents, \$6 70; 1 pound saleratus, 50 cents; 3 pounds vitriol, at 67 cents, \$2 51; 7 3-cent stamps, 30 cents; 5 pounds vitriol at 67 cents, \$3 65; 12 pounds sugar, at 30 cents, \$3 60; 3 pounds candles, at 54 cents, \$1 62; 1 ball of twine, 68 cents, 1 pound saleratus, 50 cents; 5 pounds vitriol, at 67 cents, \$3 35; 2 pounds saleratus, at 50 cents, \$1; 5 pounds vitriol, at 67 cents, \$3 35; 1 bottle mustang liniment, 68 cents; 4½ pounds rope, at 45 cents, \$2 02 cents; 20 pounds soap, at 29½ cents, \$5 90; 4½ pounds rope, at 45 cents, \$1 91; 2½ pounds sugar, at 45 cents, \$1; 1 pound government coffee, 67 cents; 12 papers seed, at 33 cents, \$4 63; 1 pound black thread, \$3; 4 pounds sugar, at 30 cents, \$1 20; 1 ball twine, 67 cents; 12 pounds sugar, at 30 cents, \$3 60; 8 pounds of coffee, at 50 cents, \$4; 12 pounds sugar, at 30 cents, \$3 60; 20 pounds soap, at 29½ cents, \$5 90; 2 brooms, \$2; 3 axe helves, \$3; 3½ pounds rope, at 45 cents, \$1 57; 3 axes, at \$1, \$3; 2 pairs pants, \$6; 1 paper tacks, 37 cents; 2 pounds saleratus, at 50 cents, \$1; 1 pair shoes, \$4 50; 10 pounds nails, at 20 cents, \$2; 1 pound saleratus, 50 cents; 1 pair shoes, \$3 80; 2 pounds vitriol, at 67 cents, \$1 34; 15 pounds nails, at 20 cents, \$3; 1 pound saleratus, 50 cents; 1 pound saleratus, 50 cents.	100 40
J. Greenbaum & Co.....	do.....	May 21, 1867	For 15 pounds carrot seed, at \$3 38, \$50 55; 4 pounds onion sets, at 50 cents, \$2; 1 ball shoemaker's thread, 67 cents; 1 pass book and 1 ball beeswax, \$1; 100 pounds nails, at 19 cents, \$19; 4½ pounds sugar, at 30 cents, \$1 35; 1 ball twine, 68 cents; 6 pounds onion sets, at 50 cents, \$3; 8 papers garden seeds, at 37½ cents, \$3; 10 pounds sugar, at 30 cents, \$3; 10 pounds coffee, at 50 cents, \$5; 1 pound tea, \$1 35; 12 pounds sugar, at 30 cents, \$3 60.	94 20
J. Greenbaum & Co.....	do.....	May 21, 1867	For 9,956 pounds oats, at 4.05 per pound, for seed and feed stock at Hoopa Valley reservation.....	403 22
Langley, Crowell & Co	do.....	May 21, 1867	For 2 cases, \$1 25; 5 gallons lard oil, at \$1 25, \$11 25; 5 gallons kerosene, at \$1 25, \$625; 1 pound gum	45 05

Langley, Crowell & Co	May 21, 1867	arable, \$1 25; 1 pound of acid, tartaric, \$1 30; 1 pound sem cardamom, at \$5, \$1 25; 1 pound pulv. capsici, \$1 12; 1 pound pulv. chinacona flava, \$1 50; 2 pounds ung. zinci carbonat., at \$1 70, \$3 40; 1 pound creta preparata, 37 cents; 1 gross assorted vial corks, \$1 12; 1 pound Dover's powders, at \$5 50, \$1 37; 3 pounds gr. eluv., at 55 cents, \$1 65; 4 pounds gr. linseed, at 17 cents, 68 cents; 2 pounds magnes. carb., at 72 cents, \$1 44; 2 pounds magnes. sulph., at 17½ cents, 35 cents; 2 pounds powd. eret. licorice, at \$1 16, \$2 32; 2 pounds powd. rad. licorice, at 60 cents, \$1 20; 1 pound powd. lobelia, at \$2 72, 68 cents; 1 pound blood root, at \$1 37, 68 cents; 1 pound potass., nitras., at 40 cents, 20 cents; 1 pound prickly ash bark, 68 cents; 1 pound pulv. rhei., at \$6 12, \$3 06; 1 pound pulv. lavin., at \$1 37, 68 cents.	101 33
Dickinson & Dodge	May 21, 1867	For 1 case, \$1 25; 20 pounds white sugar, at 30 cents, \$6; 2 pounds soda, bicarb., at 17 cents, 34 cents; 2 pounds spermaceti, \$1; 14 pounds Castile soap, at 28 cents, \$3 92; 1 pound rad. rhei., at \$5 50, \$1 12; 1 pound sal. Rochelle, 75 cents; 1 pound ung. tart. comp., \$2; 1 gross roller bandages, assorted, \$3 75; 4 pounds aqua ammonia, at 50 cents, \$2 25; 4 pounds spr. nit. dule., at \$1 37½, \$5 50; 2 gallons of alcohol, 4 bottles, at \$1, at \$5 50, \$12; 3 pounds bals. copaiva, at \$1 70, \$5 10; 2 pounds ung. simple, at \$1 37½, \$3 75; 3 pounds castor oil, at 68 cents, \$2 04; 2 pounds sirup blackberry, at \$2, \$4; 2 pounds sirup scilla, at \$1 70, \$3 40; 1 gallon spirits wine, 1-gallon bottles, at \$6 80, \$7 30; 4 pounds spirits turpentine, at 68 cents, \$2 72; 2 pounds ung. hydrarg. nit., at \$2, \$4; 1 gallon French brandy, \$11 50; 1 gallon Bourbon whiskey, \$5; 1 gallon port wine, \$11 64.	41 30
Dickinson & Dodge	May 21, 1867	To 1 ½-barrel crushed sugar, at 21 cents, \$20 79; 1 dozen zinc washboards, at \$8 46, \$2 11; 1 can saponi- fier, 4 pounds, at \$4 60, \$18 40.	87 55
Dickinson & Dodge	May 21, 1867	For 1 case cal. mustard, 2 pounds, at \$3; 1 gross cal. matches, (in 1 box,) \$3; bag Rio coffee, 104 pounds, at 30 cents, \$31 20; 1 box Japan tea, 10 pounds, at \$1 22 1-6, \$12 21; 1 barrel N. B. crushed sugar, 104 pounds, at 21 cents, \$21 84; 2 boxes candles, 40 pounds, at 33½ cents, \$13 30.	117 20
Langley, Crowell & Co	May 21, 1867	For 10 boxes pale soap, 200 pounds, at 11½ cents, \$23; 1 barrel S. I. sugar, 120 pounds, at 18 cents, \$20 60; same cal. gran. sugar, 124 pounds, at 18 cents, \$22 32; 1 bag Rio coffee, 101 pounds, at 30 cents, \$30 30; 1 box saleratus, 12 pounds, at 16½ cents, \$1 98; 2 gross cal. matches, (1 box,) \$6; 1 box candles, 20 pounds, at 30 cents, \$6; 1 dozen No. 2 brooms, \$6; for Hoopa Valley reservation.	51 40
Langley, Crowell & Co	May 21, 1867	For 1 case, \$100; 1 pound spirits ammonia, at \$2, \$1; 1 ounce ait. lil. crept., \$1 87; 2 ounces lunar caustic, at \$1 87½, \$3 75; 1 pound tr. arnica, at \$1 70, 85 cents; 1 pound tinc. rad. aconite, at \$3, 75 cents; 1 ounce morph. acet., at \$11 50, \$1 44; 1 pound chloroform, \$3 40; 2 pounds calomel, at \$1 87½, \$3 75; 1 pound caust. potass., at \$2, 50 cents; 1 pound elix. vitriol, at \$2, \$1; 1 pound ess. of peppermint, \$2; 1 pound ess. cinnamon, at \$2, \$1; 4 pounds fld. ext. sarep., at \$2 50, \$10; 2 pounds fld. ext. gentian, at \$2, \$4; 3 ounces sodium, at 68 cents, \$2 04; 1 pound tr. lavand. comp., \$1 75; 2 pounds spts. lavender comp., at \$1 70, \$3 40; 1 pound ferri. mur., tr., \$1 37; 1 pound tinc. myrrh, at \$1 70, 85 cents; 1 pound laudanum, \$3; 1 pound glycerine, at \$2, \$1; 1 pound tr. lobelia, at \$2, \$1; 1 ounce oil peppermint, 68 cents.	70 70
Langley, Crowell & Co	May 21, 1867	For 1 case, \$1; 1 ounce oil cinnamon, 68 cents; 1 ounce oil rosemary, 34 cents; 1 pound fld. ext. buch., \$4; 4 ounces ethereal oil, at 68 cents, \$2 72; 1 pound rose water, at \$1 36, 68 cents; 1 pound oil anise, at \$6 75, \$3 37; 3 pounds potass., iodide, at \$6 45, \$19 35; 1 pound potass., bicarb., 60 cents; 1 pound sirup rhei., \$3; 1 pound syr. rhei., aromat., \$3 25; 10 bots. comp. cathartic pills, at \$1 15, \$11 50; 5 dozen vials, at \$1 per dozen, \$5; 5 dozen vials, 6-ounce, at 85 cents, \$4 25; 5 dozen 4-ounce vials, at 68 cents, \$3 40; 4 dozen 2-ounce vials, at 54 cents, \$2 16; 4 dozen 1-ounce vials, at 50 cents, \$2; 2 ung. hydrarg., at \$1 70, \$3 40.	36 75
Langley, Crowell & Co	May 21, 1867	For 1 case, 50 cents; 1 gallon port wine, \$6; 1 gallon Bourbon whiskey, best, \$12 24; case, 17 cents; 1 pound blue mass, \$1 75; 2 pounds paregoric, \$4 08; 1 pound sir. scilla, \$1 75; 1 pound cherry pec- toral, \$10 25; for Round Valley reservation.	1,224 00
J. P. Murray	May 25, 1867	For 10,000 pounds of beef, at 12.24 cents per pound.	184 50
D. R. Douglass	May 25, 1867	For 12 pounds saleratus, at 35 cents, \$4 20; 6 axe handles, at 68 cents, \$4 08; 1 bottle cherry pectoral, \$1 50; 6 knives and forks, \$3 50; 3 brooms, at 85 cents, \$2 55; 2 brass candlesticks, \$1 36; 6 bottles mustard, at 51 cents, \$3 06; 23 yards sheeting, at \$1 50, \$34 50; 3 office chairs, at \$5 40, \$16 20; 6 pt. teaspoons, \$3 06; 95 pounds ½ rope, at 34 cents, \$32 30; 25 pounds dried apples, \$6 75; 2 cans lard, \$8 16; 1 sugar bowl, \$1 40; 1 platter, \$2 04; 2 covered vegetable dishes, at \$2 04, \$4 08; 1 sirup	

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
D. R. Douglass—Cont'd.	B. C. Whiting.....	May 25, 1867	pitcher, \$1 36; 12 dozen boxes matches, at 50 cents, \$6; 3 sail needles, 34 cents; 5 balls linen twine, at 68 cents, \$3 40; 6 tumblers, at 50 cents, \$3; 1 coal-oil lamp, \$4 75; 1 dozen pairs pants, \$14 25; 1 whip, \$3 40; 1 ex. lamp chimney, 68 cents; 20 pounds crackers, at 34 cents, \$6 80; 1 gallon coal-oil, \$2 75; 11 pounds ham, at 53 cents, \$5 83; 1 tin can for same, \$1; 5½ pounds rope for tying load, at 40 cents, \$2 20.	\$165 58
D. R. Douglass	B. C. Whiting.....	May 25, 1867	For 15 flour sacks, at 40 cents, \$6; 6 cans axle grease, at \$1, \$6; 6 jars pickles, \$6; 14 pounds shot, at 34 cents, \$4 76; 8 flasks powder, at 68 cents, \$5 44; 15 pounds of lead, at 34 cents, \$5 10; 6 towels, at 68 cents, \$4 08; 1 box yeast powder, (1 dozen,) \$5 50; 8 hand-saw files, at 35 cents, \$2 80; 1 pitcher, \$2; 1 hand-saw, \$4; 2 gimlets, 50 cents; 2 auger bits, \$1 25; 1 lamp filler, \$1 25; 1 coffee pot, \$1 75; 1 horse brush, \$2; 48½ pounds bacon, at 40 cents, \$19 33; 13 pounds ham, at 40 cents, \$5 20; 9 pounds bacon, at 40 cents, \$3 60; freight on machinery, 125 pounds, at 3½ cents, \$4 38; 2 tin cups, 68 cents; 1 coffee pot, \$1 50; 1 fry pan, \$1 50; 1 whip, \$3 40; 150 grain sacks, at 34 cents, \$51; 6 tin cups, \$1 05; 1 whip, \$3 40; 1 pound sugar, 26 cents; 1 hat, \$3 25; spar bridle, bit, &c., \$5 78; 1 can axle grease, \$1; 6 pounds crackers, at 26 cents, \$1 82.	
D. R. Douglass	do	May 25, 1867	For 1 bedstead, \$17 68; 1 journal, \$1 70; 1 table, \$6 12; washstand, \$5 44; 6 chairs, \$28 57; 2 mattresses, at \$14 50, \$29; 6 pillows, \$10 20; 20 pounds candles, \$8 16; 4 cans lard, \$13 60; 28½ yards domestics, at 44 cents, \$12 54; 40 pounds dried apples, at 24 cents, \$9 60; 1 milk pail, \$1 50; 6 pounds castile soap, at 44½ cents, \$2 67; 3 pounds green tea, \$2 04; 6 milk pans, \$4 08; 1 well-pump and pipe, \$23 13; 3½ gallons neat-foot oil, \$8 70; 1 barrel Santa Cruz lime, \$16 32; 2 papers tacks, at 34 cents, 68 cents; 25 pounds sugar, at 26 cents, \$6 50; 17 pounds bacon, at 38 cents, 6 46; 1 milk pitcher, 63 cents; 1 dozen Ayres ague cure, \$14 96; 1 whitewash brush, \$1 75; 1 dozen Bristol's sarsaparilla, \$17; 6 pounds crackers, \$2; 4 pounds sugar, \$2 25; 1 pair shoes, \$2 70.	255 98
W. A. Holcomb & Co....	do	May 28, 1867	For storage and drayage on 1 case condemned military clothing turned over from War to Indian Department for use of Indians.	7 87
E. Maginnis	do	May 31, 1867	For drayage on merchandise forwarded to different reservations as follows: 2 dray loads for San Pedro for Missouri and Colorado Indians, \$2 72; 1 dray load to boat for Tule Farm, \$2; 2 loads to boat for Smith River farm, \$4 09; 2 loads to boat for Hoopa valley, \$3 40; 1 dray load to boat for Round valley, \$2 72; 1 load to boat for Hoopa Valley farm, \$1 36; 1 load from steamer en route to Hoopa reservation, \$1 36.	17 65
W. M. Buffum.....	do	June 7, 1867	For 5,000 pounds corn purchased for use of Indians of southern California, at 2½ cents per pound	137 50
D. Solomon.....	do	June 7, 1867	For 5,015 pounds beans purchased for use of Indians of southern California, at 4.8 cents per pound	204 61
California Steam Navigation Company.	do	June 12, 1867	For freight on 45 packages merchandise, 374 feet, at \$9 50, \$88 80; shipped per steamer Orizaba for San Pedro for Mission Indians of Southern California; freight on 3 packages merchandise, per steamer Cornelia for Stockton, en route for Tule River Indian farm, \$3 60; freight on merchandise per steamer Cornelia for Stockton, en route for Tule River Indian farm, 31 packages, 36 feet, at \$4, \$3 60; 10 packages, 736 pounds, \$2 50; freight on 5 packages merchandise per steamer Julia, en route for Tule River Indian farm, \$2 50.	101 00
S. S. Mabin	do	June 19, 1867	For transportation of merchandise from Los Angeles, California, to Colorado river, to be distributed to Chimehuevas for seed, as follows: 5,015 pounds beans, 5,000 pounds corn—10,015 pounds, at \$13 69½.	1,371 91
William M. Scott	do	June 19, 1867	For 45 hogs, including 1 large Berkshire boar for breeding, for use Hoopa Valley reservation, at \$6 45 per head.	306 00
Saville & Darby.....	do	June 19, 1867	For rent of farm occupied as an Indian reservation in Smith valley, California, 1,000 acres of land and improvements, from December 6 to December 31, 1866, at \$1,200 per annum in gold coin—26 days.	114 16

S. C. Sorrels.....	June 20, 1867	For 320 pounds sweet potatoes, for seed for Tule River Indian farm, at 3½ cents per pound.....	11 20
Helling & Straus	June 22, 1867	For 1 creamer, 68 cents; 1 sugar bowl, 75 cents; 2 covered dishes, \$3 45; 3 platters, \$2 75; 2 bowls, 50 cents; toilet set, \$6 25; 1 kerosene lamp, complete, \$4 75; 1 dozen cups and saucers, \$3 45; 1 dozen plates, \$2 37; 1 dozen lamp chimneys, 75 cents; 1 dozen wicks, 30 cents.	26 00
N. P. Cole & Co.....	June 28, 1867	For 6 wood chairs, \$15; 2 double hair mattresses, \$82; 20 yards bed ticking, \$7 10—for Hoopa Valley Indian reservation.	104 10
E. Detrick & Co	June 29, 1867	For 500 100-pound flour sacks, at 27½ cents, \$137 50; 250 grain sacks, at 32½ cents, \$81 25; 3 pounds twine at 96 cents, \$2 88—for use of Tule River Indian farm.	221 63
Drinker & Anderson....	Sept. 27, 1866	For bale No. 1: 50 pairs 3-point scarlet Mackinac blankets, \$12 50, \$625; 2 pairs wrappers, \$2 50, \$5; Case No. 2: 1,020 yards calico, at 18 cents, \$188 70; 10 pounds linen thread, at \$1 30, \$13; 1 great gross agate buttons, \$2; 6 dozen spool cotton, at 80 cents, \$4 80; 1 great gross pantaloons buttons, \$3; 2 gross pantaloons buckles, at 75 cents, \$1 50; 6 dozen thimbles, at 18 cents, \$1 08; 120 yards brown drilling, at 24 cents, \$28 80; case and strapping, \$1 75; \$244 63. Case No. 3: 419½ yards ticking, at 27½ cents, \$115 35; 120 yards brown drilling, at 24 cents, \$28 80; 118 yards cotton plaids, at 24 cents, \$28 32; case and strapping, 1 75; \$174 22. Case No. 4: 504 yards cotton plaids, at 24 cents, \$120 96; 60 yards satin, at 80 cents, \$48; 121½ hickory stripes, at 22 cents, \$27 34; case and strapping, \$1 75; \$198 05. Case No. 5: 184½ yards satin, at 80 cents, \$147 80; 123½ yards hickory stripes, at 22½ cents, \$27 79; case and strapping, \$1 75; \$177 34. Case No. 6: 225½ yards hickory stripes, at 80 cents, \$180 40; 184½ yards hickory stripes, at 22½ cents, \$41 67; case and strapping, \$2; \$223 97. Case No. 7: 250½ yards satin, at 80 cents, \$200 60; 186½ yards hickory stripes, at 22½ cents, \$41 91; case and strapping, \$2; \$244 51. Case No. 8: 168½ yards satin, at 80 cents, \$134 80; 121½ yards hickory stripes, at 22½ cents, \$27 34; case and strapping, \$1 75; \$163 89. Case No. 9: 62½ yards hickory stripes, at 22½ cents, \$14 06; 288½ yards twilled flannels, at 47½ cents, \$136 92; 24 plaid wool shawls, at \$2 50, \$60; 12 pounds cotton thread, at \$1, \$12; case and strapping, \$1; \$223 98. Case No. 10: 579 yards twilled flannel, at 47½ cents, \$275 03; case and strapping, \$2; \$277 03. Case No. 11: 48 plaid woollen shawls, at \$2 50, \$120; 4 dozen pairs scissors, at \$2, \$8; case and strapping, \$1; \$129. Case No. 12: 50 pairs men's kip brogans, at \$1 87½, \$93 75; case and strapping, 25 cents, \$94. Case No. 13: 50 pairs men's kip brogans, at \$1 87½, \$93 75; case and strapping, 25 cents; \$94. Case No. 14: 50 pairs men's kip brogans, at \$1 87½, \$93 75; case and strapping, 25 cents; \$94. Case No. 15: 50 pairs men's kip brogans, at \$1 87½, \$93 75; case and strapping, 25 cents; \$94. Case No. 16: 60 pairs women's balmorals shoes, at \$1 50, \$90; case and strapping, 25 cents; \$90 25.	3, 152 87
Drinker & Anderson....	Sept. 27, 1866	For bale No. —: 50 pairs 3-point Indian Mackinac blankets, at \$11 50, \$575; 2 pairs wrappers, at \$2 50, \$5; Case No. 51: 989½ yards calico, at 18½ cents, \$183 06; 6 pounds linen thread, at \$1 30, \$7 80; 1,000 needles, \$1 75; 3 dozen twilled flannel shirts, at \$19, \$57; case and strapping, \$1 75; \$251 36. Case No. 52: 495½ yards calico, at 18½ cents, \$91 67; 438½ yards cotton plaids, at 24 cents, \$105 18; 2 dozen twilled flannel shirts, at \$19, \$38; case and strapping, \$1 75; \$236 60. Bale No. 53: 826 yards brown domestics, at 17 cents, \$140 42. Case No. 54: 62½ yards cotton plaids, at 24 cents, \$15; 2 dozen twilled flannel shirts, at \$19, \$38; 459½ yards ticking, at 27½ cents, \$126 43; case and strapping, \$1 75; \$181 18. Case No. 55: 420½ yards ticking, at 27½ cents, \$115 71; 3 dozen twilled flannel shirts, at \$19, \$57; case and strapping, \$1 75; \$174 46. Case No. 56: 343½ yards twilled flannel, at 47½ cents, \$163 28; 2 dozen twilled flannel shirts, at \$19, \$38; case and strapping, \$1 75; \$203 03. Case No. 57: 338½ yards twilled flannel, at 47½ cents, \$160 91; 2 dozen twilled flannel shirts, at \$19, \$38; case and strapping, \$1 75; \$266. Case No. 58: 10 dozen twilled flannel shirts, at \$19, \$190; case and strapping, \$1 75; \$191 75. Case No. 59: 8 dozen twilled flannel shirts, at \$19, \$152; 6 dozen thimbles, at 18 cents, \$108; 6 pounds cotton thread, at \$1, \$6; 123½ yards hickory stripes, at 22½ cents, \$27 79; case and strapping, \$1 75; \$188 62. Case No. 60: 50 pairs men's kip brogans, at \$1 87½, \$93 75; strapping, 25 cents; \$94. Case No. 61: 50 pairs men's kip brogans, at \$1 87½, \$93 75; strapping, 25 cents; \$94. Case No. 62: 50 pairs men's kip brogans, at \$1 87½, \$93 75; strapping, 25 cents; \$94. Case No. 63: 50 pairs women's balmorals shoes, at \$1 50, \$90; strapping, 25 cents; \$94. Case No. 64: 60 pairs women's pantaloons at \$3 25, \$195; case and strapping, \$1 75; \$196 75. Case No. 65: 60 pairs men's pantaloons at \$3 25, \$195; case and strapping, \$1 75; \$196 75. Case No. 66, 60 pairs men's pants, at \$3 25, \$195; case and strapping, \$1 75, \$196 75. Case No. 67: 60 pairs men's	3, 897 40

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Drinker & Anderson— Continued.	Com'r of Indian Affairs.	Sept. 27, 1866	pants, at \$3 25, \$195; case and strapping, \$1 75, \$196 75. Case No. 68, 60 pairs men's pants, at \$3 25, \$195; case and strapping, \$1 75, \$196 75. Case No. 69, 60 pairs men's pants, at \$3 25, \$195; case and strapping, \$1 75, \$196 75. Case No. 70, 434½ yards hickory stripes, at 22½ cents per yard, \$97 82; case and strapping, \$1 50, \$99 32.	\$2, 645 42
Do.....	do	Sept. 27, 1866	For bale No. 100: 50 pairs 3-point Indian Mackinac blankets, at \$11 50 per pair, \$575; 2 pairs wrappers, at \$2 50 per pair, \$5; \$580. Case No. 101: 1,035½ yards calico, at 18½ cts. per yard, \$191 62; 6 lbs. linen thread, at \$1 30 per pound, \$7 80; 120 yards brown drilling, at 24 cts. per yard, \$28 80; case and strapping \$1 75; \$229 97. Case No. 102: 417½ yards ticking, at 27½ cts. per yard, \$114 89; 182½ yards cotton plaids, at 24 cts. per yard, \$43 86; 2 dozen twilled flannel shirts, at \$19 per dozen, \$38; case and strapping, \$1 75; \$198 50. Case No. 103: 125½ yards cotton plaids, at 24 cts per yard, \$30 18; 3 dozen cotton handkerchiefs, at \$2 75 per dozen, \$8 25; 228½ yards twilled flannel, at 47½ cts. per yard, \$108 66; 80 yards brown drilling, at 24 cts. per yard, \$19 20; 1 dozen twilled flannel shirts, \$19; case and strapping, \$1 75; \$187 04. Case No. 104: 161 yards satinnet, at 80 cts. per yard, \$128 80; 163 yards domestic sheeting, at 17 cts. per yard, \$27 71; case and strapping, \$1 75; \$158 26. Case No. 105: 27½ yards satinnet, at 80 cts. per yard, \$21 80; 40 yards domestic sheeting, at 17 cts. per yard, \$6 80; 8 dozen twilled flannel shirts, at \$19 per dozen, \$152; case and strapping, \$1 75; \$182 35. Case No. 106: 10 dozen twilled flannel shirts, at \$19 per dozen, \$190; 2 dozen pairs shears, at \$2 75 per dozen pairs, \$7 50; 6 lbs. cotton thread, at \$1 per lb., \$6; 6 dozen thimbles, at 18 cts. per dozen, \$1 08; case and strapping, \$1 75; \$206 33. Case No. 107: 36 plaid wool shawls, at \$2 50 each, \$90; 491 yards hickory stripes, at 22½ cts. per yard, \$110 47; case and strapping, \$1 75; \$202 22. Case No. 108: 50 pairs men's kip brogans, at \$1 87½ per pair, \$93 75; strapping, 25 cts.; \$94. Case No. 109: 50 pairs men's kip brogans, at \$1 87½ per pair, \$93 75; strapping, 25 cts.; \$94. Case No. 110: 50 pairs men's kip brogans, at \$1 87½ per pair, \$93 75; strapping, 25 cts.; \$94. Case No. 111: 60 pairs women's bal moral shoes, at \$1 50 per pair, \$90; strapping, 25 cts.; \$90 25. Case No. 112: 50 pairs men's pants, at \$3 25 per pair, \$162 50; case and strapping, \$1 75; \$164 25. Case No. 113: 50 pairs men's pants, at \$3 25 per pair, \$162 50; case and strapping, \$1 75; \$164 25.	
Do.....	do	Sept. 27, 1866	For bale No. 150: 50 pairs 3-point scarlet Mackinac blankets, at \$12 50 per pair, \$625; 2 pairs wrappers, at \$2 50 per pair, \$5; \$630. Case No. 151: 1,082 yards calico, at 18½ cts. per yard, \$200 17; 2 dozen cotton handkerchiefs, at \$2 75 per dozen, \$5 50; 6 lbs. linen thread, at \$1 30 per lb., \$7 80; 2 dozen twilled flannel shirts, at \$19 per dozen, \$38; case and strapping, \$1 75; \$253 22. Case No. 152: 419½ yards ticking, at 27½ cts. per yard, \$115 36; 188½ yards cotton plaids, at 24 cts per yard, \$45 30; 2 dozen twilled flannel shirts, at \$19 per dozen, \$38; case and strapping, \$1 75; \$200 41. Case No. 153: 125 yards cotton plaid, at 24 cts. per yard, \$30; 107½ yards satinnet, at 80 cts. per yard, \$86 20; 116½ yards twilled flannel, at 47½ cts. per yard, \$55 22; 2 dozen twilled flannel shirts, at \$19 per dozen, \$38; case and strapping, \$1 75; \$211 17. Case No. 154: 84½ yards satinnet, at 80 cts. per yard, \$67 60; 66 yards twilled flannel, at 47½ cts. per yard, \$31 35; 2 dozen pairs shears, at \$3 75 per dozen pairs, \$7 50; 6 dozen thimbles, at 18 cts. per dozen, \$1 08; 6 lbs. cotton thread, at \$1 per lb., \$6; 4 dozen twilled flannel shirts, at \$19 per dozen, \$76; case and strapping, \$1 75; \$191 28. Case No. 155: 11 dozen twilled flannel shirts, at \$19 per dozen, \$209; case and strapping, \$1 75; \$210 75. Case No. 156: 36 plaid wool shawls, at \$2 50 each, \$90; 440½ yards hickory stripes, at 22½ cts. per yard, \$99 11; case and strapping, \$1 75; \$190 86. Case No. 157: 50 pairs men's kip brogans, at \$1 87½ per pair, \$93 75; strapping, 25 cts.; \$94. Case No. 158: 50 pairs men's kip brogans, at \$1 87½ per pair, \$93 75; strapping, 25 cts.; \$94. Case No. 159: 50 pairs men's kip brogans, at \$1 87½ per pair, \$93 75; strapping, 25 cts.; \$94. Case No. 160: 50 pairs men's kip brogans, at \$1 87½ per pair, \$93 75; strapping, 25 cts.; \$94.	2, 682 44

Do.....	Sept. 27, 1866	916 48
Do.....	Sept. 27, 1866	643 43
Stonehill & Isidor.....	Dec. 6, 1866	82 31
Do.....	Dec. 6, 1866	164 63
Do.....	Dec. 6, 1866	82 31
Do.....	Dec. 6, 1866	82 31
Do.....	Dec. 6, 1866	82 32
Do.....	Dec. 6, 1866	82 31
Hawley & Co.....	Dec. 20, 1866	1, 104 64
Do.....	Dec. 20, 1866	1, 835 26

Case No. 161: 60 pairs women's balmoral shoes, at \$1 50 per pair, \$90; strapping 25 cts.; \$90 25.
Case No. 162: 50 pairs men's pants, at \$3 25 per pair, \$162 50; case and strapping, \$1 75; \$164 25.
Case No. 163: 50 pairs men's pants, at \$3 52 per pair, \$162 50; case and strapping, \$1 75; \$164 25.
For bale No. 200: 50 pairs 3-point white Mackinac blankets, at \$11 20 per pair, \$560; 2 pairs wrappers, at \$2 50 per pair, \$5; \$565. Case No. 201: 511 yards calico, at 18¢ cts. per yard, \$94 53; 3 lbs. cotton thread, at \$1 per lb., \$3; 6 dozen cotton handkerchiefs, at \$2 75 per dozen, \$16 50; 1,000 needles, \$1 75; 417½ yards brown domestic sheeting, at 17 cts. per yard, \$70 93; case and strapping, \$1 75; \$188 46.
Case No. 202: 4 lbs. linen thread, at \$1 30 per lb., \$5 20; 6 dozen twilled flannel shirts, at \$19 per dozen, \$114; 187 yards bickory stripes, at 22½ cts. per yard, \$42 07; case and strapping, \$1 75; \$163 02.
For case No. 251: 24 men's coats, at \$10 each, \$240; 20 pairs men's pants, at \$3 25 per pair, \$65; case and strapping, \$1 75; \$306 75. Case No. 252: 4 pairs men's pants, at \$1 30 per lb., \$6 50; 5 lbs. cotton thread, at \$1 per lb., \$5; 4 dozen cotton handkerchiefs, at \$2 75 per dozen, \$11; 5,000 needles, at \$1 75 per M., \$8 75; 1 great gross white agate buttons, \$2; 6 dozen twilled flannel shirts, at \$19 per dozen, \$114; case and strapping, \$1 75; \$336 68.
For 6 dozen black wool hats, at \$13 50 per dozen, \$81; case, cartage, &c., \$1 31.
For 12 dozen black wool hats, at \$13 50 per dozen, \$162; 2 cases, cartage, and storage, \$2 63.
For 6 dozen black wool hats, at \$13 50 per dozen, \$81; case, cartage, and storage, \$1 31.
For 6 dozen black wool hats, at \$13 50 per dozen, \$81; case, cartage, and storage, \$1 31.
For 6 dozen black wool hats, at \$13 50 per dozen, \$81; case, cartage, &c., \$1 32.
For 6 dozen black wool hats, at \$13 50 per dozen, \$81; case, cartage, &c., \$1 31.
For 3 dozen No. 20 plough points, at \$19 92 per dozen, \$59 76; 2 dozen No. 22 plough points, at \$22 13 per dozen, \$44 26; ½ dozen No. 18½ plough points, at \$17 30 per dozen, \$8 85; 6 dozen harrow teeth, 125 lbs., at 18½ cts. per lb., \$23 13; 2 dozen unhandled axes, at \$23 60 per dozen, \$47 20; 2 dozen scythes and snaths, at \$36 88 per dozen, \$73 76; 1 keg No. 4 horseshoes, \$17 70; 1 keg No. 4 mule shoes, \$17 70; 25 lbs. No. 6 horse nails, at 66½ cts. per lb., \$16 62; 2 kegs 8-penny nails, at \$11 80 per keg, \$23 60; 2 kegs 10-penny nails, at \$11 80 per keg, \$23 60; 12 pairs trace-chains, at \$1 10 per pair, \$13 20; 3 papers sail needles, at \$3 69 per paper, \$11 07; 3 sailor's palms, at 36 cts. each, \$1 08; 5 lbs. twine, at \$1 10 per lb., \$5 50; 2 curry combs, at \$1 10, \$2 20; 2 horse brushes, leather back, at \$4 43, \$8 86; 100 iron spoons, at 14½ cts. each, \$14 75; 50 camp kettles, rolled iron, at \$1 65 each, \$82 50; 50 camp kettles, stamped iron, at \$1 29 each, \$64 50; 100 quart tin pans, at 22 cts. each, \$22; 50 lbs. ½-inch square nail iron, at 13½ cts. per lb., \$6 65; 108 lbs. 1-inch square iron, at 9 cts. per lb., \$9 72; 112 lbs. ½-inch round iron, at 10½ cts. per lb., \$11 76; ½-inch round iron, 1-inch round iron and 8 bars of refined iron, 510 lbs., at 8½ cts. per lb., \$45 26; ½ dozen hay forks, at \$22 13 per dozen, \$11 07; ½ dozen manure forks, at \$22 13 per dozen, \$11 07; 1 felloe saw and frame, \$2 95; 4 lbs. copper rivets and bars, at \$1 10 per lb., \$4 40; 50 lbs. shoe-shapes, at 13½ cts. per lb., \$6 65; 181 lbs. blacksmith's coal, at 3 cts. per lb., \$5 43; 1 keg blasting powder, \$7 38; 25 lbs. rifle powder, at 81 cts. per lb., \$20 25; 50 lbs. bar lead, at 18½ cts. per lb., \$9 25; 2,000 percussion caps, at \$2 20 per M., \$4 40; 100 ft. safety fuze, \$2 20; 2 bags shot, at \$4 43 per bag, \$8 86; 1 dozen long-handled shovels, \$20 65; ½ dozen D-handled spades, at \$20 65 per dozen, \$10 32; ½ dozen North's picks, at \$24 31 per dozen, \$12 16; 12 grubbing hoes, at \$2 03 each, \$24 36; 4 dozen Cal. hoes, at \$17 70 per dozen, \$70 80; 2 coils rope, 124 lbs., at 29½ cts. per lb., \$36 58; 150 best grain sacks, at 39½ cts. each, \$59 25; 8 padlocks, at 92 cts. each, \$7 36; 1 dozen knives and forks, \$5 90; 3 coffee pots, at \$2 21 each, \$6 63; 12 lbs. refined borax, at 58 cts. per lb., \$6 96; 100 lbs. blue stone, \$24 32; 10 Concord stage collars, at \$62 75 per dozen, \$52 29; ½ dozen mule bits, at \$2 58 per dozen, \$1 29; 2 O. Q. P. snaffles, at \$17 70 per dozen, \$2 95; 1 C. plate snaffle, at \$13 27 per dozen, \$1 10; bundling iron, \$5 90; case and cartage, \$7 40.
For 50 assorted ploughs, at \$16 80 each, \$840; 12 dozen planter's hoes, at \$17 70 per dozen, \$312 40; 12 dozen planter's handles, at \$6 64 per dozen, \$79 68; 6 dozen long-handled shovels, at \$20 66 per dozen, \$123 96; 12 dozen handled axes, at \$26 67 per dozen, \$319 80; 4 dozen handled hatchets, at \$14 80 per dozen, \$59 20; 4 dozen augers and handles, at \$11 80 per dozen, \$47 20; 2 dozen framing chisels, at \$13 28 per dozen, \$26 56; 4 cross-cut saws, at \$6 64 each, \$26 56; 24 hand-saws, at \$2 95 each, \$70 80; 6 dozen sheath knives, at \$4 10 per dozen, \$24 60; case and cartage, \$4 50.

Statement of disbursements for contingent and miscellaneous uses for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Hawley & Co.—Cont'd....	Com'r of Indian Affairs.	Dec. 20, 1866	For 3 kegs nails, at \$11 80 per keg, \$35 40; 2 dozen handled axes, at \$26 55 per dozen, \$53 10; 1 dozen long-handled shovels, at \$20 66 per dozen, \$10 33; 1 dozen spades, at \$20 66 per dozen, \$10 33; 2 dozen Cal. hoes, at \$17 70 per dozen, \$35 40; 3 No. 5½ Peoria steel ploughs, at \$23 60 each, \$70 80; 6 dozen sheath knives, at \$4 10 per dozen, \$24 60; 1 dozen blacksmith's files, at \$15 94 per dozen, \$7 97; 1 dozen hand-saw files, at \$2 96 per dozen, \$1 48; 12 lbs. powder, at 88 cts. per lb., \$10 56; 25 lbs. No. 1 shot, at 18 cts. per lb., \$4 50; 500 percussion caps, at \$2 25 per M., \$1 12; 50 camp kettles, at \$1 48 each, \$74; case and cartage, \$4 50.	\$344 09
Do.....	do	Dec. 20, 1866	For 4 kegs nails, at \$11 80 per keg, \$47 20; 4 dozen camp kettles, at \$15 50 per dozen, \$62 00; 6 dozen tin cups, at \$1 85 per dozen, \$11 10; 25 lbs. nail iron, at 16½ cts. per lb., \$4 06; 112 lbs. 1-inch round iron, at 10½ cts. per lb., \$11 26; 50 lbs. shoe-shapes, at 13½ cts. per lb., \$6 63; 50 lbs. mule shoes, at 17½ cts. per lb., \$8 88; 25 lbs. shoe nails, at 59 cts. per lb., \$14 75; 117 dozen slat steel, at 22½ cts. per dozen, \$26 03; 1 dozen long-handled shovels, at \$20 66, \$10 33; 1 dozen long-handled spades, at \$20 66 per dozen, \$10 33; 9 feet of 10-inch gutta-percha belting, at \$1 48 per foot, \$13 32; 1 paper 1-inch copper rivets, \$1 10; case and cartage, \$4.	231 49
Do.....	do	Dec. 20, 1866	For amount of bill for goods furnished for the Indian service within the California superintendency.....	204 89
Lazard & Brothers.....	do	Jan. 14, 1867	For 1,000 pairs blankets, furnished for the Indian service within the California superintendency, at \$82 70 per pair.	8,700 00
Hawley & Co.....	do	Dec. 20, 1866	For 3 kegs nails, at \$11 80 per keg, \$35 40; 6 dozen camp kettles, at \$15 50 per dozen, \$93; 10 dozen pint tin cups, at \$1 85 per dozen, \$18 80; case and cartage, \$3.	149 90
P. J. White & Co.....	do	Dec. 15, 1866	For 15 boxes soap, 20 lbs. each, 300 lbs., at \$13 10 per hundred lbs., \$39 33; 8 sacks coarse salt, 800 lbs., at \$2 69½ per sack, \$21 56; 4 sacks dairy salt, 50 lbs. each, at \$1 54 per sack, \$6 16; 2 half bbls. sugar, 249 lbs., at \$18 48 per hundred lbs., \$45 64; 1 chest tea, 36 lbs., at \$107 89 per hundred lbs., \$38 80; 1 sack Rio coffee, 102 lbs., at \$39 27 per hundred lbs., \$40 05; 106 lbs. Curacao rice, \$15 40; 1 box candles, 20 lbs., at \$36 90 per hundred lbs., \$7 39; 2 kegs sirup, 5 galls. each, 10 galls., at \$1 15½ per gall., \$11 55; dray and wharfage, \$1 54.	227 42
Do.....	do	Dec. 15, 1866	For 25 boxes soap, 20 lbs. each, 500 lbs., at \$13 10 per 100 lbs., \$65 60; 10 sacks coarse salt, 1,000 lbs., at \$2 69½ per sack, \$26 95; 2 sacks dairy salt, 50 lbs. each, at \$1 54 per sack, \$308; 2 half bbls. sugar, 247 lbs., at \$18 48 per hundred, \$45 54; 200 lbs. Curacao rice, at \$15 40 per hundred lbs., \$30 80; 2 kegs sirup, 10 galls., at \$1 15½ per gall., \$11 55; 1 dozen brooms, at \$9 24 per dozen, \$4 62; dray and wharfage, \$1 54.	189 68
Do.....	do	Dec. 15, 1866	For 15 boxes soap, 20 lbs. each, 300 lbs., at \$13 10 per hundred lbs., \$39 33; 3 sacks dairy salt, 50 lbs. each, at \$1 54 per sack, \$4 62; 2 half barrels coffee sugar, 248 lbs., at \$18 48 per hundred lbs., \$45 89; 1 sack Rio coffee, 102 lbs., at \$39 27 per hundred lbs., \$40 05; 1 box tea, 36 lbs., at \$107 80 per hundred lbs., \$38 80; 100 lbs. Curacao rice, \$15 40; 2 kegs superfine sirup, 5 galls. each, 10 galls., at \$1 15½ per gall., \$11 55; 1 box candles, 20 lbs., at \$36 90 per hundred, \$7 39; dray and wharfage, \$1.	203 97
Do.....	do	Dec. 15, 1866	For 4 half barrels coffee sugar, 491 lbs., at \$18 48 per hundred lbs., \$90 73; 3 sacks Rio coffee, 302 lbs., at \$39 27 per hundred lbs., \$118 59; 2 chests tea, respectively 36 and 15 lbs., 51 lbs., at \$107 80 per hundred lbs., \$54 97; 25 boxes soap, 20 lbs. each, 500 lbs., at \$13 10 per hundred lbs., \$65 50; 2 boxes candles, 40 lbs., at \$36 90 per hundred lbs., \$14 78; 4 kegs superfine sirup, 5 galls. each, 20 galls., at \$1 15½, \$23 10; 1 keg concentrated vinegar, 10 galls., at \$1 15½ per gall., \$11 55; 5 machine oil at \$3 85 per gall., \$19 25; 4 boxes saleratus, 36 lbs. each, 144 lbs., at \$20 02 per hundred lbs., \$28 83; 30 sacks coarse salt, 3,000 lbs., at \$2 69½ per sack; 6 sacks dairy salt, 50 lbs. each, \$1 54 per sack, \$9 24; 1 set candle moulds, \$2 31; 5 lbs. candle wick, at \$1 54 per lb., \$7 70; 2 gross matches, at \$4 62 per gross, \$9 24; dray and wharfage, \$1 54.	538 13

Presents to Indians.

Perry Fuller	Commissioner of Indian Affairs.	June 5, 1867	Being the amount of his account for 1,000 pairs of blankets, at \$5 per pair, and 270 sacks of flour, at \$9 per sack, furnished for the Indian service, \$7,430.	2,659 22
D. B. Clarke & Co.....	do	May 15, 1867	For medicine furnished the various Indian delegations at the seat of government, as per settlement, from January 28 to 25th of April, 1867.	299 50
A. McWilliams	do	May 6, 1867	For medical services rendered to the several Indian delegations visiting Washington city to make treaties, in January, February, March, and April, 1867.	654 00
George Spicer	do	Mar. 4, 1867	For his own expenses and the expenses of John Marsh and Lewis Davis, delegates from the Seneca and Shawnee Indians, from the Indian territory to Kansas City, Missouri, in January, 1867.	165 40
John Whitelsee.....	do	Mar. 4, 1867	To amount of his account for personal expenses and expenses of John Young, delegates from the mixed bands of Senecas, to the seat of government, in January, 1867.	105 40
Baptiste Peoria	do	Mar. 4, 1867	To amount of his account for expenses, clothing, &c., furnished the Indian delegation to the seat of government.	240 55
Wilson & Bradbury	do	Feb. 19, 1867	To 50 pairs of blue M. blankets, furnished as presents to Indians, at \$10 per pair, \$500; wrappers, \$4	504 00
Wilson & Bradbury	do	Feb. 11, 1867	To 10 pairs of Mack blankets, furnished for distribution to Indian delegations in Washington, at \$11 90 per pair.	112 00
Wilson & Bradbury	do	Feb. 9, 1867	To 100 pairs of 3-point blankets, at \$10 per pair, \$1,000; 2 pair wrappers, \$12	1,012 00
S. S. Vaughn	L. E. Webb	Nov. 15, 1866	To furnishing L. E. Webb, United States Indian agent, for presents to Indians visiting the agency, 1 dozen wool hats, \$10; 1 suit of clothes for Indian Chief Mezhinawag, \$12.	22 00
Alexander Adamson	J. R. Goodwin	May 13, 1867	One dozen towels, \$5; 25 pairs socks, at 35 cents, \$8 75	13 75
S. M. Taylor	do	May 6, 1867	For medicines furnished Chippewa delegation of Indians, as per prescriptions of Dr. McWilliams, surgeon in charge.	46 50
George Bushyhead	do	April 4, 1867	To amount advanced George Bushyhead, a delegate from the Cherokee Indians, to enable him to pay his expenses to his home.	100 00
James S. Topham & Co.	F. R. Page	Mar. 26, 1867	Four carpet sacks, \$1 25, for Kansas Indians	5 00
Noah Walker & Co	J. R. Goodwin	Mar. 26, 1867	For Joseph James, interpreter for Kansas Indians: To 1 coat, \$15; 1 pair pants, \$12; 1 shirt, \$3	30 00
Noah Walker & Co	do	Mar. 26, 1867	For Kansas Indians: 2 cassimere shirts, at \$3, \$6; 1 shirt, \$3; 1 pair S. M. cassimere pants, \$9; 1 pair suspenders, \$1; 1 fancy tie, 75 cents; 2 black silk ties, at \$1 25, \$2 50; 10 paper collars, 50 cents; 1 cassimere shirt, \$3; 1 merino undershirt, \$4.	29 75
George McDaniel	do	Mar. 21, 1867	Two barrels apples, at \$7 50, \$15; 2 barrels cakes, at \$4 50, \$9	24 00
George Wright	do	Mar. 15, 1867	For expenses as special interpreter from Seneca country to Missouri river and back to Seneca country, Indian territory.	15 00
L. Lucks & Co	do	Mar. 8, 1867	To 20 pounds navy tobacco, 80 cents	16 00
Hable & Co	do	Mar. 6, 1867	To 17 pairs extra size heavy drawers, \$2, \$34; 4 boxes collars, at 25 cents, \$1; 1 dozen boxes blacking, \$1; 3 blacking brushes, at 37½ cents, \$1 12; 14 pairs drawers, at \$1 50, \$21; 3 hair brushes, at 50 cents, \$1 50; 3 dozen fine-tooth combs, at \$1, \$3; 3 clothes brushes, at 50 cents, \$1 50; 1 coat, (extra size,) \$20; 1 coat, \$17; 2 pairs shoes, at \$4 50, \$9; 1 pair boots, \$8; 1 pair pants and vest, (extra size,) 17; 1 shirt, (extra size,) \$5; 1 pair suspenders, \$1.	141 12
Hable & Co	do	Feb. 22, 1867	To 3½ dozen metton cap shirts, \$30, \$117 50; 17 pairs ribbed drawers, \$1 50 per pair, \$25 50; 2 dozen pairs woollen socks, \$5; \$10; 2 dozen pair woollen socks, \$6, \$12 50; 4 dozen woollen scarfs, at \$4, \$16; 5 boxes paper collars, at 25 cents per box, \$1 25; 1 hat, \$2 50; 2 dozen neck ties, at \$4, \$8; thread and needles, \$3 50; 4 dozen cotton handkerchiefs, at \$3 50, \$18; 9½ yards 6¼ cloth, at \$2 50, \$23 75.	238 00
J. B. Bassett	George B. Jonas	Mar. 6, 1867	To 2 pair shoes, \$8; 4 pair pants, \$30 50; 2 hats, \$7 50	45 50
Wall, Stephens & Co	do	Mar. 5, 1867	To 2 pair pants, at \$6 50, \$12; 1 pair pants, \$8 50; 3 vests, 2 at \$4 50, 1 at \$5, \$14; 2 coats, at \$15, \$30; 1 coat, \$25; 4 pair drawers, at \$1 50, \$6; 2 pair drawers, at \$2, \$4; 2 shirts, at \$2 50, \$5; 2 shirts, at \$3, \$6; 4 pair socks, at 50 cents, \$2; 2 shirts, at \$3 50, \$7; 2 collars, at 25 cents, 50 cents; 1 scarf, \$1.	121 00
Wall, Stephens & Co	do	Mar. 5, 1867	Suit, shirt and hat (Ran Del)	34 00
A. Herman	do	Mar. 5, 1867	To 1 dozen cotton socks, \$4; 3 pairs woollen socks, at 75 cents, \$2 25; 1 collar, 25 cents	6 50
Wall, Stephens & Co	John R. Goodwin	Mar. 5, 1867	To 2 satchels, \$3 50	7 00
George B. Wilson	do	Mar. 2, 1867	To 1 pair boots, \$5; 1 pair calf shoes, \$3 50; 1 pair calf boots, \$2 50; 2 pair boots, at \$2 50, \$5	16 00

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Hole-in-the-day.....	John R. Goodwin.....	Feb. 23, 1867	To amount advanced to Hole-in-the-day, Chippewa chief, on account of his expenses in visiting Washington city.	\$50 00
Chippewa Indians	do	Feb. 22, 1867	To amount advanced to Ke-ne-ste-no, Na-wa-ha-quit, and Ke-tah-cum-eve-was, delegates from the Lac de Hambean bands of Chippewa Indians, to defray their expenses in Washington.	200 00
Henry Shanklin	do	Jan. 23, 1867	To 1 pair pants, \$5 50; 1 vest, \$4 50; 1 hat, \$3; 1 woollen overshirt, \$4; 2 pairs woollen drawers, at \$1 50, \$3; 1 woollen comforter, \$1 75; 1 pair gloves, \$1 30; 1 travelling bag, \$4; 1 pair pants, \$4; 1 pair shoes, \$2 50; 1 woollen overshirt, \$4; 1 woollen comforter, \$1 75; 2 pairs drawers, at \$1 50, \$3; 1 travelling bag, \$3 50; 1 pair gloves, \$1 30; 1 vest, \$4, \$8 30.	50 69
Smith Brothers & Co.....	do	Feb. 12, 1867	To 5 coats, pants, and vests, at \$40, \$200; 10 shirts, at \$2 50, \$25; 10 pair drawers, at \$2, \$20; 5 pair shoes, at \$4, \$20; 5 hats, at \$4, \$20; 5 neck ties, at 75 cents, \$3 75; 10 pairs socks, at 50 cents, \$5; 3 black silk handkerchiefs, at \$1, \$3; 5 pairs suspenders, at 75 cents, \$3 75.	300 50
A. Herman	do	Feb. 7, 1867	To 100 collars, \$2 50; 18 shirts, at \$1 75, \$31 50; 6 shirts, at \$2 50, \$15.	49 00
Adam Kraft	do	Feb. 5, 1867	To 2 pairs of congress gaiters, at \$2 50	5 00
A. Herman	do	Feb. 2, 1867	To 2 suits and shirts, \$51; 2 handkerchiefs socks, and suspenders, \$4.	55 00
D. N. Cooley	do	Oct. 27, 1866	For this amount advanced to John Wesley, an Ottawa Indian, to enable him to return to his home.	25 00
Charles J. Butterfield	do	Nov. 22, 1866	To amount advanced to Charles J. Butterfield, a Chippewa Indian, of the State of Michigan, to enable him to defray his expenses in returning to his home.	50 00
Daniel Jack	do	July 24, 1866	To amount advanced to Daniel Jack, a New York Indian, from Kansas, to enable him to return to his home.	50 00
Richard Fields.....	Com'r of Indian Affairs.	Nov. 3, 1866	Being the amount, in part, of Richard Fields, Stand Waite, W. P. Adair, John S. Ridge, S. R. Waite, J. R. Seales, and E. C. Boudinot, delegates of the southern Cherokees, account of \$28,825, for compensation and expenses in various negotiations with the United States in behalf of their people.	510 00
A. C. Morrill, (late agent)	do	Oct. 31, 1866	To balance due on settlement of his accounts as agent for the Chippewas of the Mississippi.	499 79
Dennis N. Cooley.....	do	Sept. 25, 1866	Paid to Hoo-ke-op, a chief of the Blackfoot Sioux, as a reward for effecting the release of a captive white woman, by direction of the Honorable Secretary of the Interior.	100 00
S. S. Vaughn	L. E. Webb	Sept. 30, 1866	For furnishing for Indians visiting agency of Chippewas of Lake Superior 10 barrels superfine flour, at \$9, \$90; 2 barrels pork, at \$35, \$70.	160 10
S. S. Vaughn	do	Sept. 30, 1866	For furnishing for Indians visiting the agency of the Chippewas of Lake Superior 220 pounds tobacco, at 50 cents.	110 00
G. T. Hinchman & Co	Richard M. Smith.....	Dec. 5, 1866	For one 12-foot national flag furnished to Indian Agent Smith for the Indians within the Mackinac Indian agency.	15 00
Michigan Central Railroad Company.....	do	June 1, 1866	For passage to two Widgeon Indians of Michigan, Parapway-pe and Mackie, (nearly blind,) from Detroit to Battle Creek, 130 miles, on return from seeing Indian Agent Smith.	7 30
Buckley, Sheldon & Co	Com'r of Indian Affairs.	July 20, 1866	For one regimental flag furnished for the use of the Indian department.	10 00
Burbank & Brothers.....	Edwin Clark	Oct. 20, 1866	For 4 pair pants, at \$6 75, \$27; 2 coats, at \$5 50, \$11; 3 pairs shoes, at \$3 25, \$9 75; 1 pair shoes, \$1 75; 4 pairs hose, at 55 cents, \$2 20—\$51 70. To 30 barrels extra flour, at \$8, \$240; 199 pounds dried apples, at 25 cents, \$49 75—\$289 75. To 10 kegs red lead, at 25 cents, \$2 50; 3 paint brushes, at \$1 50, \$4 50; 2 packages, at \$2 50, \$5; 5 gallons oil, at \$2 75, \$13 75—\$25 85. To express charges on articles of this date, \$1 20—\$26 95. For steamboat and road account: 2 kegs nails, at \$9 50, \$19; 1 quire sand paper, 25 cents; 9 paint brushes, a 185 cents, \$5 65—\$26 90. Transportation of 2 barrels oil and 7 kegs white lead from Minniolisto agency, 1,110 pounds, at \$1 65 per hundred, \$18 31. To 50 — putty, at 12½ cents, \$6 25; 3 papers glaziers' tacks, at 25 cents, 75 cents—\$7. To 46½ gallons sirup, at \$1, \$46 50; 4 barrels beans, at \$2, \$8—\$34 50. 1 barrel salt, \$6; 72 bars soap, at 11 cents, \$7 92—\$13 92.	489 03
Josiah H. Chase	do	July 24, 1866	To 4 dozen hats, at \$24.	96 00

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
W. A. Burleigh.....	A. J. Faulk	Dec. 21, 1866	To 4 bags flour, at \$5 50, 22; 10 pounds coffee, at 40 cents, \$4; 20 pounds sugar, at 20 cents, \$4; 5 — apples, at 24 cents, \$1 20.	\$31 20
W. A. Burleigh.....	do	Nov. 30, 1866	To 300 pounds flour, at \$5 50.....	16 50
Bramble & Miner.....	do	Nov. 30, 1866	To 14 sacks of flour, at \$5 50; 8 pounds of sugar, at 25 cents, \$2.....	10 25
S. S. Buckland	Franklin Campbell	July 20, 1866	To 187 pounds bacon, at 42½ cents, \$79 48; 20 pounds coffee, at 47½ cents, \$9 50; 300 pounds flour, at \$9 28, \$27 84; 40 pounds sugar, at 35 cents, \$14 20.	131 02
Charles Le Rouche.....	J. D. Henderson	Dec. 31, 1866	To bread furnished Pueblo Indians from September 20 to December 31, while visiting agency on business, at 20 cents per loaf, 128 loaves.	25 00
Robert Kirchner.....	do	Dec. 31, 1866	To fresh beef furnished Pueblo Indians from September 20 to December 31, while visiting agency on business, contract price 10 cents per pound.	72 57
George Mitchell	G. C. Snow	June 30, 1867	To meals furnished the Seneca, Senecas Shawnee, and Quapaw Indians when at the temporary Neosho agency on business, during the second quarter ending June 30, 1867.	24 80
Matthew Agnew.....	Henry Shanklin	Sept. 30, 1866	For boarding Agent Shanklin at the temporary Witchita agency, from July 1 to September 19, the first day included is 11½ weeks, at \$5 per week.	57 50
Henry Shanklin	do	Sept. 30, 1866	For travelling expenses from Witchita agency to Lawrence, for purpose of settling accounts of third quarter ending September 30, 1866, stage fare from agency to Emporia, \$10; stage fare from Emporia to Lawrence, \$8; board en route 3 days, \$3 per day, \$9; stage fare from Lawrence to Emporia, \$8; stage fare from Emporia to agency, \$10; board en route, 4 days, at \$3 per day, \$12.	57 00
Perry Fuller & Co.....	do	Sept. 29, 1866	To 1 ream legal cap paper, \$8; 1 ream letter paper, \$5 50; 1 ream note paper, 4 50; 200 legal envelopes, at \$1 40 per hundred, \$2 80; 300 legal envelopes, at 50 cents per hundred, \$1 50; 1 gross Washington pens, \$1 50; 1 dozen eagle pencils, \$1; 1 portfolio, \$4 50; 1 banker's case, \$5 75; 1 inkstand, \$2 75; 1 bottle writing fluid, \$1 50; 1 bottle red writing fluid, \$1; 1 paper clip, 75 cents; 2 blank books, \$2 each, 4; 1 flexible ruler, \$1 50.	46 55
Matthew Agnew.....	do	Sept. 29, 1866	For 43 days' herding cattle, at \$2 per day	86 00
Charles F. Garrett.....	do	Sept. 30, 1866	For rent of storehouse used for storing supplies, for the third quarter ending September 30, 1866.....	18 00
Charles F. Garrett.....	do	Sept. 29, 1866	For 24 days' service with two horses and wagon, hauling 250 sacks of flour from agency to Arkansas river, a distance of 20 miles and return, 40 miles, at \$4 per day.	96 00
Charles F. Garrett.....	do	Sept. 30, 1866	For rent of building used as agency building, for the third quarter ending September 30, 1866.....	18 00
Charles F. Garrett.....	do	Sept. 29, 1866	For 1 desk for use of agency.....	30 00
A. Storm & Co.....	do	Sept. 30, 1866	For 1 stove for office	43 50
Reynolds & Rankin.....	do	Sept. 30, 1866	For 500 blank vouchers.....	15 00
L. M. Taylor	George A. Reynolds	Sept. 30, 1866	For medical attendance and medicine for John F. Brown, special Seminole delegate, while in Washington, D. C.	75 00
Mrs. A. F. Beveridge	do	Sept. 30, 1866	For board of John Brown, delegate of the Seminole nation, from January 10, 1866, to July 25, 1866, both days included, being 196 days, at \$2 per day.	392 00
H. S. Benson	do	Sept. 30, 1866	For board of George A. Reynolds, United States Indian agent, from May 9, 1866, to July 24, 1866, both days included, being 76 days, at \$3 50 per day.	266 00
George A. Reynolds	do	Sept. 30, 1866	In commutation of transportation and travelling expenses from temporary Seminole agency, Indian Territory, to Washington, D. C., in charge of Seminole delegation.	150 00
P. M. Hamlin.....	Elijah Sells.....	Sept. 20, 1866	For difference in exchange for a disabled pair of horses belonging to the southern superintendency of Indian affairs.	165 00
Ninchester Colbert.....	do	June 16, 1866	For amount paid him for expenses of the Chickasaw delegation in Washington, under letter of instructions from the Commissioner of Indian Affairs of June 13, 1866.	200 00

P. P. Pitchlym	do	June 15, 1866	For amount paid him for his expenses and that of the Choctaw delegation in Washington, under letter of instructions from the Commissioner of Indian Affairs of June 13, 1866.	200 00
B. B. Mitchell	do	Sept. 30, 1866	For amount allowed for services and current expenses of 1 horse and for board of myself while employed as detective, to break up cattle stealing in the Indian Territory, by direction of the Commissioner of Indian Affairs, through Superintendent Sells, commencing August 28, to November 2, 1865, both days included, 67 days, at \$6 per day.	400 00
Spen A. Mead	F. R. Page	Mar. 30, 1866	To 26 pounds sugar, at 25 cents, \$6 50; 20 pounds coffee, at 40 cents, \$8; 43 pounds bacon, at 30 cents, \$12 90; 2 sacks flour, at \$7 50, \$15; 8 plugs tobacco, at 40 cents, \$3 20; 36 pounds of beef, at 30 cents, \$10 80; 7 pounds salt, 42 cents; 1 pound soda, 20 cents; 16 plugs tobacco, at 40 cents, \$6 40; 2 pounds candles, at 35 cents, 70 cents; 12 pounds coffee, at 40 cents, \$4 80; 15 pounds sugar, at 25 cents, \$2 75; 2 sacks flour, at \$7 50, \$15; 6 pounds coffee, at 40 cents, \$2 40; 8 pounds coffee, at 25 cents, \$2; 1 pound soda, 20 cents; 7 pounds salt, 42 cents; 13 pounds beef, at 30 cents, \$3 90; 1,000 pounds beef, at 9 cents, \$90; 30 pounds beans, at 10 cents, \$3; 18½ pounds bacon, at 30 cents, \$5 55; 4 sacks flour, at \$7 50, \$30; 16 pounds coffee, at 40 cents, \$6 40; 16 pounds sugar, at 25 cents, \$4; 12 plugs tobacco, at 40 cents, \$4 80; 14 pounds salt, at 6 cents, 84 cents.	241 18
W. A. Burleigh	A. J. Faulk	June 30, 1866	To 10 pounds hard bread, at 15 cents, \$1 50; 4 pounds sugar, at 20 cents, 80 cents; 2 pounds coffee, at 40 cents, 80 cents; 5 pounds sugar, at 20 cents, \$1; 2½ pounds coffee, at 40 cents, \$1; 1½ sacks flour, at \$6 50, \$9 75; 10 pounds bread, at 15 cents, \$1 50.	16 35
W. A. Burleigh	do	June 30, 1867	To 1 pound powder, 75 cents; 2 boxes caps, \$1 50; 2½ pounds shot, at 20 cents, 50 cents; 9 pounds shot, \$1 75; 7 plugs tobacco, at \$1 75, \$3 50; 14 pounds powder, at 75 cents, \$1 35; 6 boxes caps, at 15 cents, 90 cents; 2 pounds powder, \$1 50; 5 pounds shot, \$1; 10 plugs tobacco, \$2 50; 6½ yards print, at 25 cents, \$1 62; 2 pounds powder, \$1 50; 6 pounds shot, \$1 20; 3 bars lead, 60 cents; 1 plug tobacco, 25 cents; 1 handkerchief, 50 cents; 1 flannel shirt, \$3.	22 17
L. D. Parmer	do	June 30, 1867	To 2 sacks flour for Governor Faulk, Yanceton Indians, at \$6	12 00
R. G. Parks & Co.	M. L. Martin	Jan. 31, 1867	To 15 pounds Chicago city inspected heavy mess pork, at \$22 per barrel, \$330; 5½ sacks extra superfine flour, at \$10 50, \$52 50; 150 pounds sack flour, \$2 50.	385 00
S. S. Vaughn	L. E. Webb	July 4, 1866	For furnishing L. E. Webb, Indian agent, United States, to present to the Red Cliff and Bad River Indians, who visited the agency en masse, 4th July, 4 bbls. flour, \$10 25, \$41; 1 bbl. neck pork, \$28 50.	69 50
S. S. Vaughn	do	Mar. 31, 1867	For furnishing Indians visiting the agency of the Chippewas of Lake Superior, 6 barrels flour, \$12 per barrel, 72; 1 barrel pork, \$29.	101 00
H. S. Sayles	Richard M. Smith	Nov. 29, 1866	For 21 meals furnished to the chiefs and headmen of the Grand River, Ottawas, and Chippewas, Michigan, during the distribution of annuities to them, 1866, as a thanksgiving dinner, at 50 cents each, \$10 50; for 4 pounds tobacco, furnished to the said Indians during the same payment, made at Oceau, Michigan, at 50 cents per pound, \$2.	12 50
J. B. Warder & Co.	Edward M. Mix	Feb. 1, 1867	Two loads of hickory wood.	20 00
John Soden	do	Feb. 4, 1867	Sawing wood	5 00
Charles Hicks	do	Feb. 5, 1867	For hauling 20 blankets to Camp Augur.	2 50
James F. Walls	do	Feb. 6, 1867	For omnibus fare of the Chippewa Indian delegation from the depot to their quarters at Seventh street Park 20 in number, at 75 cents each.	15 00
J. W. Boteler & Bro.	do	Feb. 6, 1867	To 1 dozen plates, \$2; 1 dozen cups and saucers, \$2 50; 1 dozen bowls, \$1 75; 1 large yellow bowl, 1 25; 1 tin basin, \$1 25; 1 ladle, 40 cents; 1 dozen teaspoons, 50 cents; 1 dozen tablespoons, 75 cents; 2 scoops, \$1 50; 1 tin dipper, 35 cents; 1 dozen knives and forks, \$2; 1 butcher knife, \$1 75; 1 steel, 75 cents; 1 dozen deep dishes, \$6; 3 meat dishes, \$1 50; 3 milk pitchers, \$1; 2 water pitchers, \$1 50; 1 rolling pin and masher, 50 cents; 2 pepper and salt boxes, 60 cents; 3 lanterns, \$16 50; 2 deep pans, \$1 50; 1 cullander, 75 cents; 1 flesh fork, 50 cents; 1 dozen knives and forks, \$1; 1 dozen plates, 75 cents; 1 dozen cups and saucers, \$1; 1 dozen teaspoons, 25 cents; 1 dozen tablespoons, 38 cents.	49 48
L. Lonman	do	Feb. 6, 1867	To 14 pairs shirts, at \$2 75; 6 neck ties, at 50 cents; 1 hat, \$2.	43 50
H. J. Bright	do	Feb. 6, 1867	To 4 pairs of men's fine shoes, at \$3.	12 00
L. A. Dellwig & Co.	do	Feb. 6, 1867	To 100 pounds brown sugar, at 11½, \$11 50; 50 pounds roasted coffee, at 36 cents, \$18; 2 pounds black tea, \$3; 2 pounds best green tea, \$3 75; 2 bags salt, 20 cents; 1 keg butter, 31 pounds, at 37 cents, \$11 47; 2 gallons vinegar, at 37½ cents, 75 cents; 1 jug, 60 cents; 2 gallons molasses, at 68 cents, \$1 36; 1 jug, 60 cents; 10 pounds tobacco, at 83 cents, \$8 30; 6 bars yellow soap, at 18 cents, \$1 08; 1 bushel	79 57

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
L. A. Dellwig & Co.— Continued.	Edward M. Mix.....	Feb. 6, 1867	(60 pounds) beans, \$3 75; 2 gallons oil, at 60 cents, \$1 20; 1 jug, 60 cents; $\frac{1}{2}$ barrel flour, \$4; 5 pounds lard, at 15 cents, 75 cents; yeast powder, 20 cents; 1 pound (4 papers) pepper, 28 cents; 2 brooms, 60 cents; 2 buckets, 60 cents; 1 box mustard, 10 cents; 1 barrel turnips, \$1 75; 1 dozen cabbage, \$1 40; 50 pickles, 50 cents; 19 pounds pickled pork, at 17 cents, \$3 23.	\$81 00
John Q. Wilson.....	do.....	Feb. 6, 1867	To 6 H. T. mattresses, at \$6 50, \$39; 12 hair pillows, at \$2, \$24; 3 hair top mattresses, \$12; 3 hair pillows, \$3.	3 75
A. Adamson.....	do.....	Feb. 6, 1867	To 6 pairs towels, at 62 $\frac{1}{2}$ cents.....	5 00
John F. Ellis.....	do.....	Feb. 7, 1867	To 2 tamborines (tack head) at \$2 50.....	5 00
Henry Smoot.....	do.....	Feb. 8, 1867	To 1 hack for Hole-in-the-day, Chippewa chief.....	20 00
William A. Mix.....	do.....	Feb. 9, 1867	To 20 bushels potatoes, at \$1 per bushel.....	33 88
John R. Kelley.....	do.....	Feb. 12, 1867	To 242 pounds of beef, at 14 cents.....	9 45
George W. Leitz.....	do.....	Feb. 12, 1867	To 135 loaves bread, at 7 cents.....	18 29
L. A. Dellwig & Co.....	do.....	Feb. 13, 1867	To $\frac{1}{2}$ barrel hominy, \$1 37; $\frac{1}{2}$ barrel dried apples, \$1 50; $\frac{1}{2}$ dozen honey soap, 48 cents; $\frac{1}{2}$ dozen lamp-wick, 12 cents; 1 gross matches, \$2 60; — pairs shoes, \$2 50; 5 pounds rice, 62 $\frac{1}{2}$ cents; $\frac{1}{2}$ barrel onions, \$1 12; 1 pound mixed tea, \$1 68; 1 pound best Oolong tea, \$1 50; 5 pounds candles, at 23 cents, \$1 15; 4 pounds crackers, 64 cents; $\frac{1}{2}$ dozen candlesticks, \$1 20; 2 jugs, 60 cents.	3 64
Edward M. Mix.....	do.....	Feb. 14, 1867	For passage of 14 Indians on the Metropolitan street cars and returning, \$1 96; for passage of 14 Indians on the M. and G. R. R., \$1 68.	27 00
J. B. Warder.....	do.....	Feb. 16, 1867	To 3 cords of oak wood, at \$9.....	25 20
E. E. White.....	do.....	Feb. 16, 1867	To 100 pounds brown sugar, at 12 $\frac{1}{2}$ cents, \$12 50; 31 pounds butter, at 40 cents, \$12 40; 2 lamp chimneys, at 15 cents, 30 cents.	13 71
William H. Upperman & Co.....	do.....	Feb. 16, 1867	To 1 chicken, 75 cents; 1 brush, 50 cents; 2 bags salt, at 40 cents, 80 cents; 5 pounds lard, at 18 cents, 90 cents; 3 gallons coal oil, 70 cents, \$2 10; 1 bread soda, 25 cents; 1 pound imperial tea, \$2 25; 1 pound black tea, \$1 75; 3 gallons molasses, at 75 cents, \$2 25; 12 pounds pork, at 18 cents, \$2 16.	11 27
George W. Leitz.....	do.....	Feb. 18, 1867	To 161 loaves bread, at 7 cents.....	14 00
Smith & Beal.....	do.....	Feb. 18, 1867	To 14 pairs suspenders, at \$1.....	19 00
L. Tuck & Co.....	do.....	Feb. 18, 1867	To 20 pounds navy tobacco, at 95 cents.....	22 40
John R. Kelley.....	do.....	Feb. 18, 1867	To 160 pounds beef, at 14 cents.....	7 25
W. H. Upperman.....	do.....	Feb. 21, 1867	To 5 pounds ground pepper, at 50 cents, \$2 50; 5 gallons coal oil, at 80 cents, \$4; 1 jug, 75 cents.....	27 00
J. B. Warder & Co.....	do.....	Feb. 22, 1867	To 3 cords oak wood, at \$9.....	43 20
John R. Kelley.....	do.....	Feb. 24, 1867	To 270 pounds beef, at 16 cents.....	50 00
John Donelson.....	do.....	Feb. 25, 1867	For services as watchman now stationed at Campbell barracks for the Chippewa delegation, at the rate of \$50 per month, from January 24 to February 24.	30 00
Charles H. Butler.....	do.....	Feb. 25, 1867	For services as assistant cook for the Chippewa delegation, now stationed at Campbell barracks, at the rate of \$30 per month, from January 25 to February 25.	40 00
Michael Granton.....	do.....	Feb. 25, 1867	For services as cook for the Chippewa delegation, now stationed at Campbell barracks, at the rate of \$40 per month, from January 25 to February 25.	50 00
John Soden.....	do.....	Feb. 25, 1867	For services as watchman now stationed at Campbell barracks, now occupied by the Chippewa delegation, at the rate of \$50 per month from January 24 to February 24.	10 50
Tueria Granton.....	do.....	Feb. 26, 1867	For working for the Chippewa delegation 7 days, at the rate of \$1 50 per day.....	37 50
John McMarrah.....	do.....	Feb. 28, 1867	For services as messenger for the Chippewa delegation, now stationed at corner of Seventh and Boundary streets, at the rate of \$1 25, from January 30 to February 28, both inclusive.	68 16
John R. Kelley.....	do.....	Mar. 5, 1867	For 426 pounds beef, at 16 cents.....	17 45
William H. Upperman.....	do.....	Mar. 5, 1867	For 4 pounds mixed tea, at \$1 75, \$7; 1 pound mixed spices, \$1; 5 pounds candles, at 30 cents, \$1 50;	

Veil Sniser	do	Mar. 5, 1867	2 bottles yeast powder, at 25 cents, 50 cents; 5 bushels potatoes, at \$1 10, \$5 50; 3 gallons coal oil, at 65 cents, \$1 95.	13 50
George W. Leitz	do	Mar. 5, 1867	For 30 gallons milk, at 45 cents.	25 06
Charles G. Eckloff	John R. Goodwin	Oct. 31, 1866	For 358 loaves bread, at 7 cents.	90 00
Charles G. Eckloff	do	Oct. 31, 1866	For 19 days' board, room, and other expenses, of Edmund Pickens, Chickasaw delegate, at \$2 per day, \$38; for 26 days' board, room, and other expenses of Jas. Riley, Choctaw delegate, at \$2 per day, \$52.	60 00
J. R. Nave	do	Sept. 22, 1866	For 26 days' board, room, and other expenses of P. P. Pitchlyn, principal chief of Choctaws, at \$2 per day, \$52; for 4 days' board, room, and other expenses of Alfred Wade, Choctaw delegate, at \$2 per day, \$8.	500 00
Richard Fields	do	Nov. 27, 1866	To this amount advanced to the family of Jane R. Nave, who are Cherokee Indians, on account of their destitute condition.	652 50
John R. Ridge	do	Nov. 6, 1866	For transportation and expenses for returning to the Indian country from Washington, D. C., \$200; for contingent expenses from December 1, 1865, to November 7, 1866, 11 months and 7 days, at \$15 per month, \$168 50; to amount paid for board since August 8 to November 7, 1866, inclusive, 92 days, at \$2 per day, \$184; medical attention and advice to myself from February 23, 1866, as per receipt of Dr. Thomas Miller, November 6, 1866, \$100.	282 00
Mrs. A. L. Beveridge	do	Oct. 31, 1866	For contingent expenses from January 1 to November 1, 1866, 10 months, at \$15 per month, \$150; for board from September 1 to November 5, 1866, 66 days, at \$2 per day, \$132.	1,716 00
Lewis Bailey	do	May 1, 1867	To board for the following persons, delegates of the Cherokee nation: Colonel Adair, from January 10 to October 31, 1866, 295 days, at \$2 per day, \$590; Richard Fields, from February 20 to August 28, 190 days, at \$2 per day, \$380; General Standie Watie, from March 9 to April 27, 50 days, at \$2 per day, \$100; Captain Saladin Watie, from February 20 to October 31, 254 days, at \$2 per day, \$508; J. A. Scales, from February 19 to April 27, 69 days, at \$2 per day, \$138.	10 00
D. W. Abner	do	Feb. 16, 1867	April 23, to 25 gallons milk, taken from March 30 to April 23, at 40 cents per gallon.	126 00
Baptiste Peoria	do	Feb. 21, 1867	For amount paid for board of New York delegation for 3 weeks ending February 20, 1867.	168 00
Lizzie Broughton	do	Mar. 4, 1867	To amount paid for board of Peoria, Wea, &c., Indian delegations, 4 in number, \$112; to amount paid for board of Quapaw Indian delegation, 2 in number, \$56.	112 00
D. W. Abner	do	Mar. 5, 1867	For board of Agent Colton, Meo-to-san-ich, Thomas Richardville, and John Robbiden, 4 Miami delegates, from Tuesday, February 19, to March 5, 1867, 2 weeks, at the rate of \$2 per day.	84 00
M. Sofield	do	Mar. 4, 1867	For amount paid for board of New York Indian delegation, 3 in number, for 2 weeks ending March 6, 1867, at \$2 per day, each.	56 00
M. E. Sofield	do	Mar. 5, 1867	For board of Daniel Gebre and M. W. Guine, Miami delegation, from February 19, 1867, to March 5, 1867, 14 days, at \$2 per day, each.	168 00
Wm. Henry Upperman	do	Mar. 13, 1867	For board of the Quapaw Indian delegation of 2 men for 2 weeks ending March 4, 1867, at \$2 per day, each, \$50; for board of the Peoria, Wea, &c., Indian delegations, of 4 men, for 2 weeks, ending March 4, 1867, at \$2 per day, each, \$112.	25 28
George W. Leitz	do	Mar. 15, 1867	March 5, to 10 pounds hominy, 62 cents; $\frac{1}{4}$ peck onions, 15 cents; March 6, 1 bag flour, \$3 75; 10 pounds lard, at 18 cents, \$1 80; March 9, 1 bag fine salt, 25 cents; 3 pounds candles, 75; March 11, 50 pounds sugar, at 12 cents, \$6; 20 pounds coffee, at 35 cents, \$7; 12 heads cabbage, 96 cents; 2 pounds tea, \$3 50; $\frac{1}{4}$ bushel turnips, 50 cents.	18 20
George W. Leitz	do	Mar. 15, 1867	For 260 loaves bread, at 7 cents.	18 20
John R. Kelly	do	Mar. 16, 1867	For 260 loaves bread, at 7 cents.	87 84
John R. Kelly	do	Mar. 16, 1867	To furnishing 549 pounds of beef, at 16 cents per pound from March 5 to March 16, 1867.	68 32
Wm. H. Upperman	do	Mar. 18, 1867	To furnishing 427 pounds of beef, at 15 cents per pound from March 5 to March 16, 1867.	51 76
Wm. H. Upperman	do	Mar. 18, 1867	To 5 bushels potatoes, at \$1 25, \$6 25; 32 pounds butter, at 40 cents, \$12 80; 100 pounds sugar, \$12; $\frac{1}{4}$ bushel hominy, \$1 80; 10 pounds rice, at 14 cents, \$1 40; 2 pounds tea, \$3 50; 5 pounds ground pepper, at 40 cents, \$2; 1 box mustard, 62 cents; 18 pounds pork, at 18 cents, \$3 24; 10 pounds lard, at 18 cents, \$1 80; 5 bushels potatoes, at \$1 25, \$6 25.	33 86
Wm. H. Upperman	do	Mar. 18, 1867	March 13, 26 pounds butter, at 40 cents, \$10 40; 5 bushels potatoes, at \$1 25, \$6 25; 2 lamp shades, 30 cents; $\frac{1}{4}$ bushel hominy, \$1 80; 2 gallons molasses, at 70 cents, \$1 40; 12 heads cabbage, at 8 cents, 96 cents; $\frac{1}{4}$ bushel onions, \$1 75.	

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Wm. H. Upperman & Co.	John R. Goodwin.....	Mar. 25, 1867	March 18, 54 pounds starch, at 12½ cents, 63 cents; 10 pounds soap, at 12½ cents, \$1 25; 75½ pounds ham, at 18 cents, \$13 59; 2 bottles whiskey for medical purpose, \$3; 2 dozen palm soap, \$2; March 20, 204 pounds tobacco, at 80 cents, \$16 20; 1 lamp burner, 40 cents; ¼ bushel onions, \$1 50; 1 bushel dried apples, \$3 20; 12 heads cabbage, at 8 cents, 96 cents; March 23, 10 pounds brown soap, at 12½ cents, \$1 25; 1 sack beans, \$1 25; March 19, 100 pounds brown sugar, \$12; 34 pounds ham, at 18 cents, \$6 12; March 22, 5 bushels potatoes, at \$1 25, \$6 25; 2 pounds tea, \$3 50.	\$73 10
John R. Kelly	do	Mar. 25, 1867	To furnishing the Chippewa delegation of Indians, 7th street and boundary, 257 pounds beef, at 18 cents per pound, (from March 16 to March 23, 1867,) \$46 26; to furnishing the delegation of Sioux Indians of Dakota, corner 19th and E streets, 375 pounds beef, at 18 cents per pound, (from March 16 to March 23, 1867,) \$67 50.	113 76
Valentine Guiser	do	Mar. 26, 1867	March 24, 22 gallons milk for the Chippewa delegation, at the rate of 45 cents per gallon, from March 2 to March 25.	9 90
Geo. W. Seitz	do	Mar. 26, 1867	To furnishing the Sioux Indians, corner 19th and E streets, and Chippewa delegation of Indians, 7th street and boundary, 975 loaves of bread, from March 5 to March 26, inclusive, at 7 cents per loaf.	68 25
John R. Kelly	do	April 1, 1867	For furnishing the Chippewa delegation of Indians, corner of 7th street and boundary, 270 pounds beef, at 18 cents per pound, from March 26 to March 30, 1867, \$48 60; for furnishing the delegation of Sioux Indians of Dakota 311 pounds beef, at 18 cents per pound, from March 26 to March 30, 1867, \$55 98.	104 58
Geo. W. Seitz	do	April 5, 1867	To furnishing the delegations of Chippewa and Sioux Indians 434 loaves of bread, from March 27 to April 3, 1867, at 7 cents per loaf.	30 38
Melvin Kurtz	do	April 6, 1867	For 2 barrels of sweet potatoes, at \$8 50 per barrel, \$17; for 1 barrel apples, \$8.....	25 00
Lewis Bailey	do	April 3, 1867	To 1 gallon of milk per day from the 9th to the 29th March, inclusive, 21 gallons, at 40 cents per gallon.	8 40
J. R. Kelly	do	April 9, 1867	To furnishing the delegation of Chippewa Indians, corner 7th street and boundary, 282 pounds of beef, from April 1 to 8, inclusive, at 18 cents per pound, \$50 94; to furnishing the delegation of Sioux Indians of Dakota, corner 19th and E streets, 314 pounds beef, from April 1 to 7, inclusive, at 18 cents per pound, \$56 52.	107 46
Geo. W. Seitz	do	April 12, 1867	To furnishing the delegation of Chippewa Indians, corner 7th street and boundary, 105 loaves bread, at 7 cents per loaf, from April 4 to April 8, inclusive, \$7 35; to furnishing the delegation of Sioux Indians of Dakota 276 loaves bread, at 7 cents per loaf, from April 4 to April 12, inclusive, \$19 32.	26 67
J. R. Kelly	do	April 13, 1867	To furnishing the delegation of Sioux Indians of Dakota 407 pounds beef, at 18 cents per pound, from April 7 to April 14, 1867.	73 26
A. F. Beveridge	do	April 16, 1867	For the following Indian delegates: M. A. Rousseau, 3 days' board, from Feb. 6 to Feb. 9, \$6; A. Beason, 3 days' board, from February 6 to February 9, \$6; Kenishteon, 3 days' board, from February 6 to February 9, \$6; Kenishteon and son, 3 days' board, from February 6 to February 9, \$6; Nawnquabe, 3 days' board, from February 6 to February 9, \$6; washing \$1 20.	31 20
Valentine Guiser	do	April 19, 1867	To furnishing the Chippewa delegation of Indians, corner of 7th and boundary, 16 gallons of milk, at 45 cents per gallon, from March 23 to April 8, 1867.	7 20
Geo. W. Seitz	do	April 26, 1867	To furnishing the delegation of Sioux Indians, corner 19th and E streets, 412 loaves bread, at 7 cents per loaf, from April 12 to April 24, 1867.	28 84
John R. Kelly	do	April 27, 1867	To furnishing the delegation of Sioux Indians, corner 19th and E streets, 524 pounds beef, 18 cents per pound, from April 14 to April 24, 1867.	94 32
Wm. H. Upperman & Co.	do	April 24, 1867	To 2 pounds imperial tea, \$4; 10 pounds lard, at 18 cents, \$1 80; 1 bag flour, \$3 75; 30 pounds sugar, at 12½ cents, \$3 75; ¼ bushel hominy, \$1 80; 19 pounds pork, at 18 cents, \$3 42; 10 pounds soap, \$1; 7½ pounds starch, at 12½, 90 cents; 17 pounds butter, at 35 cents, \$5 95; 2 gallons vinegar, \$1; April 3, 1 bushel meal, \$1 25; 30 pounds sausage, at 18 cents, \$5 40; 5 bushels potatoes, at \$1 35, \$6 75; 2 bottles	279 59

Baptiste Peoria	Comm'r Indian Affairs	Mar. 4, 1867	yeast powder, 50 cents; 32 pounds ham, at 20 cents, \$6 40; 100 smoked herring, \$3 25; 2 gallons oil, at 65 cents, \$1 30; April 4, 30 lbs. coffee, at 35 cts., \$10 50; 1 lamp burner, 40 cts.; April 6, 1 bag flour, \$3 75; 20 pounds tobacco, at 80 cents, \$16; 1 gross matches, \$2 75; 6 pounds cheese, at 28 cents, \$1 68; 5 pounds rice, 70 cents; 1 bushel dried apples, \$1 60; 12 heads cabbage, \$1; 6 bunches herring, \$1 50; 2 pounds crackers, 25 cents; 10 pounds soap, at 12½ cents, \$1 25; 1 dozen palm soap, \$1 20; April 8, 15 pounds tobacco, at 80 cents, \$12; 1 gross matches, \$1 37; 24 pounds cheese, at 28 cents, \$6 72; 20 pounds crackers, at 15 cents, \$3; April 10, 2 pounds tea, \$3 50; 20 pounds sugar, at 12½ cents, \$2 50; April 11, 44 pounds ham, at 20 cents, \$8 80; 1 bushel hominy, \$1 80; 5 pounds A. candles, \$1 25; 2 bags salt, 50 cents; 20 pounds pork, at 18 cents, \$3 60; 1 peck beans, \$1 25; 1 box mustard, 63 cents; 2 bottles pepper sauce, at 62 cents, \$1 25; 2 bottles ketchup, 62 cents; 10½ pounds butter, at 37½ cents, \$3 94; 6 boxes coffee essence, 60 cents; 1 bottle oil, 45 cents; April 12, 5 bushels potatoes, at \$1 35, \$6 75; 10 pounds rice, \$1 40; 10 pounds lard, at 18 cents, \$1 80; 2 dozen eggs, 56 cents; April 13, 8 dozen eggs, at 28 cents, \$2 24; 4 pounds tea, \$7; 5 pounds pepper, \$2 50; 10 pounds butter, \$3 75; 2 gallons oil, \$1 30; 1 brass burner, 40 cents; April 16, 38 pounds ham, at 20 cents, \$7 60; 30 pounds sugar, at 12½ cents, \$3 75; 20½ pounds cheese, at 28 cents, \$5 67; 25 pounds crackers, at 15 cents, \$3 75; 1 peck beans, \$1 25; April 17, 3 bushel potatoes, \$4 50; 13 dozen eggs, at 28 cents, \$3 64; 6 boxes sardines, \$3; 28 pounds ham, at 20 cents, \$5 60; 10 pounds soap, at 12½ cents, \$1 25; 20 pounds burnt coffee, at 35 cents, \$7; April 22, 30 pounds sugar, at 12½ cents, \$3 75; 5 pounds rice, at 14 cents, 70 cents; 6 pounds butter, at 35 cents, \$2 10; 25½ pounds ham, at 20 cents, \$5 10; 6 cans peaches, at 50 cents, \$3; 3 bottles mustard, 94 cents; 5 pounds raisins, at 25 cents, \$1 25; 3 pounds almonds, at 45 cents, \$1 35; April 3, 15 pounds tobacco, at 80 cents, \$12; 5 pounds rice, at 14 cents, 70 cents; 1 gross matches, \$1 37; 3 pounds A. candles, 75 cents; 25 smoked herring, 81 cents; 9 pounds butter, at 35 cents, \$3 15; April 8, 15½ pounds cheese, at 28 cents, \$4 34; 15 pounds crackers, at 15 cents, \$2 25; 15 pounds tobacco, at 80 cents, 12; 1 gross matches, \$1 37.	19 70
			For expenses, clothing, &c., furnished the Quasaw delegation to seat of government in January and February, 1867.	5 00
John Whitetree	do	Mar. 4, 1867	For expenses of self and John Young, delegates from the mixed band of Senecas to the seat of government in January.	5 00
George Spencer	do	Mar. 4, 1867	For his own expenses and those of John Mash and Lewis Davis, delegates from the Seneca and Shawnee Indians, from the Indian territory to Kansas City, Missouri, in January, 1867.	5 00
Chas. B. Johnson	do	June 1, 1867	For subsistence furnished the Indian department in February, March, April, 1867.	5,546 08
Perry Fuller & Co.	do	June 5, 1867	Being the amount of their account in part for 1,000 pairs of blankets, at \$5 per pair, and 270 sacks of flour, at \$9 per sack.	2,430 00
M. T. Johnson	do	June 26, 1867	For 64 head of beef cattle, weighing 69,300 pounds, at 2 cents per pound, furnished for the Indian department.	1,386 00
Removal and subsistence of Indians in Oregon and Washington.				*19,296 75
Amos Harvey	J. W. Perit Huntington.	June 1, 1866	To balance found due him by Second Auditor of Treasury U. S., on final settlement of his accounts as United States Indian sub-agent.	139 00
R. P. Boise	do	June 2, 1866	To 1 yoke work oxen.	125 00
George Leasune	Ben. Simpson	Sept. 4, 1866	For 1 month's service rendered the Indian department as blacksmith at the Siletz Indian agency, Oregon, from July 1 to July 31, 1866, inclusive, at \$1,200 per annum, less war tax 5 per cent. on \$50.	97 50
Irvin Fleehart	do	Sept. 26, 1866	For 14 days' services rendered the Indian department as laborer at the Siletz Indian agency, Oregon, from September 10 to September 25, inclusive, Sundays not included, at \$2 per day.	28 00
David McAlpin	do	Sept. 29, 1866	For 3 months' services rendered the Indian department as carpenter at the Siletz Indian agency, Oregon, from July 1 to September 30, 1866, inclusive, at \$1,200 per annum, \$300, less war tax 5 per cent on \$150, \$7 50.	292 50

* Amount remitted during the year, \$24,963 46; amount in the hands of disbursing officers to be accounted for, \$5,666 71.

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
J. S. Copeland.....	Ben. Simpson.....	Sept. 29, 1866	For 3 months' services rendered the Indian department as farmer at the Siletz Indian agency, Oregon, from July 1 to September 30, 1866, inclusive, at \$80 per month, \$240, less war tax 5 per cent. on \$90, \$4 50.	\$235 50
William H. Beck	do	Sept. 29, 1866	For 3 months' services rendered the Indian department as farmer at Siletz Indian agency, Oregon, from July 1 to September 30, 1866, inclusive, at \$80 per month, \$240, less war tax 5 per cent. on \$90, \$4 50.	235 50
John Willis.....	do	Sept. 29, 1866	For 3 months' services rendered the Indian department as farmer at the Siletz Indian agency, Oregon, from July 1 to Sept. 30, 1866, inclusive, at \$80 per month, \$240, less war tax 5 per cent. on \$90, \$4 50.	235 50
Geo. P. Litchfield	do	Sept. 29, 1866	For 24 barrels (4,705½ pounds) flour, furnished the Indian department at Siletz Indian agency, Oregon, at \$14 25 per barrel.	342 72
G. C. Litchfield	do	Sept. 29, 1866	For the following fresh beef, furnished the Indian department for the subsistence of Indians at Siletz agency, Oregon, to wit: 550 pounds, at 10 cents per pound, \$55; 350 pounds, at 10 cents per pound, \$35; 408 pounds, at 10 cents per pound, \$40 80; 600 pounds, at 10 cents per pound, \$60; 509 pounds, at 10 cents per pound, \$50 90; 720 pounds, at 10 cents per pound, \$72; 600 pounds, at 10 cents per pound, \$60; 346 pounds, at 10 cents per pound, \$34 60; 532 pounds, at 10 cents per pound, \$53 20.	458 50
G. C. Litchfield	do	Sept. 29, 1866	For 400 pounds nails, 8's, at 12½ cents, \$50; 238 yards calico, at 27 cents, \$24 26; 12 papers needles, assorted, \$1 75; 2 tin buckets, at \$1 75, \$3 50; 24 camp kettles, at \$1 75, \$42; 24 black handle B. knives, at 75 cents, \$18; 39 yards domestic, at 38 cents, \$14 82; 2½ pairs blankets, at \$8 per pair, \$20; 4 dozen iron spoons, at \$1, \$4; 6 dozen pairs scissors, at \$2 per dozen, \$12.	230 33
David McAlpin	do	Sept. 29, 1866	For the following buildings, formerly the property of the War Department, and used as a military post or barracks at Siletz agency, Oregon, viz: Block house, 2-story, 30 by 30; 1 block house, 1-story, 10 by 12; 1 dwelling, 1-story, 12 by 16; 1 log house, used for bakery; 1 small potato house; 1 barn and stable.	37 15
Alock, (Indian)	do	Sept. 29, 1866	For 3 months' services rendered the Indian department as assistant farmer at the Siletz Indian agency, Oregon, from July 1 to September 30, 1866, inclusive, at \$26 per month.	78 00
Strong Billy, (Indian)	do	Sept. 29, 1866	For 3 months' services rendered the Indian department as carpenter at the Siletz Indian agency, Oregon, from July 1 to September 30, 1866, inclusive, at \$600 per annum.	150 00
Joshua Bob, (Indian).....	do	Sept. 29, 1866	For 2 months' services rendered the Indian department as blacksmith at the Siletz Indian agency, Oregon, from August 1 to September 30, 1866, inclusive, at \$50 per month.	100 00
Jupiter Ammon, laborer.....	do	Sept. 29, 1866	From July 3, 1866, to September 29, 1866, 73 days, \$1 per diem.....	73 00
Depot Charles, laborer.....	do	Sept. 29, 1866	From July 3, 1866, to September 29, 1866, 72½ days, \$1 per diem.....	72 50
Dandy Jim, laborer.....	do	Sept. 29, 1866	From July 3, 1866, to September 29, 1866, 77 days, \$1 per diem.....	77 00
Winatarta, laborer.....	do	Sept. 29, 1866	From July 5, 1866, to September 29, 1866, 68 days, \$1 per diem.....	68 00
Nelliguel, laborer.....	do	Sept. 29, 1866	From July 5, 1866, to September 29, 1866, 69 days, \$1 per diem.....	69 00
Harney, laborer.....	do	Sept. 29, 1866	From July 5, 1866, to September 29, 1866, 69 days, \$1 per diem.....	69 00
Peck, laborer.....	do	Sept. 29, 1866	From July 30, 1866, to September 1, 1866, 54 days, \$1 per diem.....	54 00
Wilson, laborer.....	do	Sept. 29, 1866	From July 30, 1866, to September 1, 1866, 30 days, \$1 per diem.....	30 00
Joshua, laborer.....	do	Sept. 29, 1866	From July 5, 1866, to September 29, 1866, 68 days, at \$1 per diem.....	68 00
Billy, laborer.....	do	Sept. 3, 1866	From September 3, 1866, to September 29, 1866, 24 days, \$1 per diem.....	24 00
G. C. Litchfield	do	Sept. 29, 1866	For 68 pounds P. W. tobacco, at 90 cents, 61 20; \$1 buckskin \$1 75, 3 fry pans, \$3, \$4 75; 7 small axes, at \$1 75 each, \$12 25; 12 tin cups, at 30 cents, \$3 60; 1 wool hat for chief, \$2 50; 400 pounds salt, at 3 cents, \$12; 12 pounds salaratus, at 25 cents, \$3; 4 pairs wool socks, at 60 cents, \$2 40; 8 yards flannel goods, at 60 cents, \$4 80; 2 riding bridles at \$2, \$4; 12 pork barrels at \$2, \$24.	134 90
Coquille George, Indian	do	Sept. 29, 1866	For three months' services rendered the Indian department, as assistant in saw-mill at Siletz Indian agency, Oregon, from July 1 to September 30, 1866, (inclusive,) at \$26 per month.	78 00

Hugh O'Neill, Indian	Sept. 29, 1866	Three months' service rendered the Indian agency, Oregon, from July 1 to September 30, 1866, (inclusive,) at \$26 per month.	78 00
Louis Neely, Indian	Sept. 29, 1866	For 26 days' service rendered the Indian department as laborer in assisting farmers in caring for and harvesting crops, &c., at Siletz Indian agency, Oregon, from July 1 to July 31, 1866, inclusive, at \$1 per day, \$26; 27 days' service rendered as above, from August 1 to August 31, 1866, (inclusive,) at \$1 per day, \$27; 25 days' service rendered as above, from September 1 to September 29, 1866, (inclusive,) \$1 per day, \$25.	78 00
Chelcor Charley, Indian	Dec. 3, 1866	For 5 days' services rendered the Indian department in rafting lumber from saw mill to Siletz agency, Oregon, from November 12 to November 16, 1866, (inclusive,) \$1 25 per day, \$6 25; 8 days' services rendered in driving team, hauling lumber, wood, rails, &c., at Siletz agency, Oregon, from November 19 to November 27, (inclusive,) at \$1 per diem, \$8.	14 25
Captain Auger, Indian	Dec. 30, 1866	For 8,000 clap-boards furnished the Indian department for covering Indian department buildings, at Siletz agency, Oregon, at \$10.	80 00
Captain Auger, Indian	Dec. 3, 1866	For six days' services rendered the Indian department in hauling timber for gate posts, clap-boards, rails, &c., from November 19 to November 24, (inclusive,) \$1.	6 00
Harney, Indian	Dec. 3, 1866	For 36 feet saw logs furnished the Indian department saw mill at Siletz Indian agency, at \$1 each, \$30; October 18, 2 cedar logs furnished as above, at \$3 each, \$6.	42 00
Welcome, Indian	Dec. 5, 1866	For 20 saw logs furnished the Indian department saw mill at Siletz Indian agency, at \$1 each, \$21; November 24, 4 saw logs furnished as above, at \$1 each, \$4; December 4, 2 days' service rendered in clearing out mill race, December 3 and 4, 1866, at \$1 per day, \$2.	26 00
Joshua Bob, Indian	Sept. 29, 1866	For one month's service rendered the Indian department as assistant blacksmith, at Siletz Indian agency, Oregon, from July 1 to July 31, 1866, (inclusive,) at \$26 per month.	26 00
Depot Charley, Indian	Dec. 3, 1866	For 5 days' services rendered the Indian department, in rafting lumber from saw mill to Siletz agency, distance 8 miles, from November 12 to November 16, 1866, (inclusive,) \$1 25 per diem, \$6 25; six cords fire wood furnished the office at Siletz agency, at \$1 25 per cord, \$6 25.	12 50
Sons Nesby, Indian	Dec. 3, 1866	Two days' services rendered the Indian department in assisting employes in repairing dam to saw mill at Siletz Indian agency, Oregon, from October 1 to October 13, 1866, (inclusive,) not including Sundays, at \$1 per diem.	12 00
Joshua, Chief of Joshua	Oct. 3, 1866	For 106 bushels potatoes furnished the Indian department for subsistence of Coquille Indians lately removed from the Yaquina bay to Siletz Indian agency, Oregon, at \$1 per bushel.	106 00
Chetcoe John, sub-ch. Chetcoe.	Dec. 3, 1866	For 60 bushels potatoes furnished the Indian department for subsistence of the Coquille Indians, lately removed from the Yaquina bay, in Siletz Indian agency, Oregon, at \$1 per bushel.	60 00
Selche N. ch. Macenoo-tenoys.	Dec. 3, 1866	For the following subsistence furnished the Indian department for the Coquille Indians, lately removed from Yaquina bay to Siletz agency, viz: 12 bushels of wheat at \$1 per bushel, \$12; 29 bushels potatoes at \$1 per bushel, \$29.	41 00
Chasta Scoten, Ia. ch.	Dec. 3, 1866	For 86 bushels potatoes furnished the Indian department for subsistence of Coquille Indians, lately removed from Yaquina bay to Siletz agency, Oregon, at \$1 per bushel.	86 00
Sixes John, Indian	Dec. 3, 1866	For services for self and boat in collecting Coquille Indians upon Yaquina bay, and removing them to Siletz Indian agency, Oregon, from October 9 to October 17, (inclusive,) including Sundays, 9 days, at \$2 25 per diem.	20 25
C. C. Litchfield	Dec. 3, 1866	For one pair black casinet pants, \$6; one heavy pilot coat, \$13; one stiff brim dull hat, \$4.	23 50
Billy, Indian	Dec. 4, 1866	For 1,000 clap-boards furnished the Indian department at Siletz Indian agency, Oregon, at \$1 per thousand.	10 00
Harney, Indian	Dec. 21, 1866	For four days' service in rafting lumber from mill to agency, distance about 8 miles, from December 18 to December 21, 1866, (inclusive,) at \$1 25 per day.	5 00
G. C. Litchfield	Dec. 21, 1866	For 367 yards brown sheeting, at 36 cents, \$132 12; 183 yards heavy lining, at 34 cents, \$62 22; 418 yards calico, at 27 cents, \$112 86; 4 dozen wool hats, at \$18, \$72; 56 yards hickory strips, at 30 cents, \$16 80; 43 yards heavy ticking, at 41 cents, \$17 63; 62 pounds of heavy seine twine, at 70 cents, \$43 40; 900 pounds assorted nails, at 11 cents, \$99; 278 pounds superfine brown sugar, at 20 cents, \$55 60; 2,000 pounds ground alum salt, at 24 cents, \$48; 20 gallons S. B. syrup at \$1 40, \$28.	684 63
G. C. Litchfield & Co.	Dec. 31, 1866	For 25 pounds white lead at 27 cents, \$6 75; 10 pounds putty at 25 cents, \$2 50; 3 paint brushes at 75	23 10

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
G. C. Litchfield & Co.—Con	Ben Simpson	Dec. 31, 1866	cents, \$1, \$1 25, \$3; 4½ gallons linseed oil, at \$2 50 per gallon, \$3 75; 1½ gallon spirits turpentine, at \$1 50 per gallon, \$2 25; 4 pounds Prussian blue, at 90 cents per pound, \$3 60; 2 two-quart tin buckets, at 62½ cents, \$1 25.	\$235 50
J. S. Copeland	do	Dec. 21, 1866	For three months' services rendered the Indian department as farmer, at Siletz Indian agency, Oregon, from October 1 to December 31, 1866, inclusive, at \$50 per month, \$240, less war tax, \$4 50.	65 00
G. B. Litchfield	do	Dec. 31, 1866	For 8,000 shingles furnished the Indian department, for the purpose of re-covering Indian school house, at Siletz Indian agency, Oregon, at \$8 12½ per thousand.	201 50
Charles E. Bensell	do	Sept. 29, 1866	For the following medicines, &c., furnished the Indian department at Siletz Indian agency, Oregon, to wit: 8 pounds castor oil, \$8 50; 8 pounds paregoric, \$14 10; ½ gallon turpentine, \$2 90; 1 pound tinct. guaiac, \$2 90; 4 ounces ex. Canadis balsam, \$11 50; 2 pounds pearmint, \$1 34; 4 pounds tinct. opii, \$11 37; 1 pound tinct. rhei, \$2 50; 1 pound spirits niphate, D., \$2 15; 1 pound cupii sulph., 60 cents; ½ pound potass. iodide, \$4 15; ½ pound manna, \$1 34; 1 pound alum, 60 cents; ½ pound gum assafœtida, 60 cents; ½ pound glycyrrhizac, \$1; 1 pound soda, bicarb., 60 cents; 1 pound pulv. jalap, \$3; ½ pound pulv. rhei, \$2 25; 1 pound potass., carb., \$1 12; ½ pound aloes jacot, pulv., \$1 24; 1 pound tinct. iodine, \$2 90; 1 pound tinct. jalap, \$1 34; 1 pound tinct. iodine, \$2 90; 1 pound tinct. jalap, carb., \$1 12; ½ pound aloes sacot, pulv., \$1 34; 1 pound tinct. iodine, \$2 90; 2 pounds hyd. sub. muriat., \$1 75; 4½ pounds ergot, pulv., \$1 37; ½ ounce quinine, \$7 12; ½ pound potass., tartaric, \$1 16; ½ pound Dover's powders, \$3; 2 pounds basilicon ointment, \$3; 2 pounds simple cerate, \$3 50; 1 pound mass, pu. hyd., \$2 25; 2 ounces gum myrrh, 62 cents; 4 ounces tannin, \$4 15; ½ pound cantharides, \$2 25; 1 pound amm., muriat., 75 cents; ½ pound gum rino, \$2; ½ pound gum ipecac, \$4 25; 1 pound chloroform, \$3 50; ½ pound syrup scilla, \$1; ½ pound ex. senna, \$1 37; ½ pound wine antimony, \$1; 5 pounds pulv. flaxseed, \$1 37; 3 pounds gum arabic, \$5 75; 1 gallon linseed oil, \$4 25; 1 dozen p. syringes, glass, \$2 17; 1 doz. p. syringes, glass, \$2 75; 8 pounds epsom salts, \$1 40; 3 dozen salt mouthed bottles, \$17; 1 dozen bottles paregoric, \$3; ½ dozen boxes Seidlitz powders, \$3; 1 pair tooth forceps, \$4 25; 1 dozen boxes Jayne's pills, \$8 50; 1 dozen bottles Jayne's alternative, \$10; 1 No. — glass funnel, 60 cents; 4 dozen assorted vials, \$2 75; 1 pound nitric acid, \$1 37; ½ pound camphor, gum, \$1 40; 1 pound magnesia, carb., \$1 37; ½ dozen bougies, \$2 25; 1 gross vial corks, 60 cents.	
Evanes Tom, (Indian)	do	Dec. 3, 1866	For 27 days' services rendered the Indian department in assisting in repairing saw-mills, clearing out race, constructing booms, and repairing mill dam at Siletz Indian agency, Oregon, from Oct. 1 to Oct. 31, 1866, inclusive, (not including Sundays) at \$1 per diem, \$26; Nov. 21, 8 saw-logs, at \$1 each, \$8.	34 00
D. D. Orton	do	Dec. 31, 1866	List of expenses necessarily incurred and paid by me in travelling on business for the Indian department, collecting Indians from Yaquima bay and removing them to Siletz reservation: Oct 9, boat hire from depot to Oysterville, \$1 50; boat hire from Oysterville to Ocean Beach, \$4 25; Oct. 10, board and lodging for 1 night for self and employé, Willis, at mouth of bay, \$1 50; for expense necessarily incurred and paid by him while assisting Agent Simpson in collecting and removing Coquille Indians from Yaquima bay to Siletz agency, as per enclosed statement.	7 25
A. G. Perkins	J. W. Perit Huntington.	June 12, 1867	For 1 stallion, 3 years old, furnished the Indian department	300 00
O. Dickinson	do	Mar. 30, 1867	For 5 cases carrot seed, at \$3 50, \$17 50; for 3 pounds ruta бага seed, at \$2, \$6; for 4 pounds beet seed, at \$2, \$8; for 185 papers garden seed, assorted, at 8 cents, \$14 80.	46 30
C. P. Litchfield	Ben. Simpson	Dec. 1, 1866	For 23 barrels (4,513 pounds) of flour furnished the Indian department for use of Indians within Siletz Indian agency, Oregon, at \$14 25 per barrel.	328 44
Jerry Cass, (Indian)	do	Dec. 31, 1866	For 3 months' services rendered the Indian department as assistant blacksmith at Siletz Indian agency, Oregon, from Oct. 1 to Dec. 31, 1866, inclusive, at \$26 per month.	78 00

G. C. Litchfield & Co	do	Dec. 31, 1866	For the following merchandise furnished the Indian department for subsistence of Indians at Siletz Indian agency, Oregon, viz: 25 pounds lard, at 28 cents, \$7; 400 pounds dried apples, at 20 cents, \$80; 12 pounds tea, Pen Chong, at 70 cents, \$8 40; 28 pounds beans, at 8 cents, \$2 24; 20 pounds castile soap, at 25 cents, \$5; 20 pounds candles, at 36 cents, \$7 20; 2 gunnies, at 30 cents, 60 cents. To articles furnished Indian department, to wit: 1 hand-saw, \$3; 1 set chisels, \$13; 1 iron square, \$1; 5 augers, \$3 75; 1 dozen auger handles, 75 cents; 6 white-oak casks, at \$4 50, \$27.	110 24
Hooker & Co	J. W. Perit Huntington	Mar. 4, 1867	To articles furnished Indian department, to wit: 8 kegs nails, at \$12 50, \$100; 1,377 pounds refined iron, at 8 cents, \$110; March 16, 200 pounds nails, at 13½ cents, \$27; 400 pounds shoe shapes, at 12 cents, \$48; 10 Bottom clipper ploughs, at \$18, \$180; 10 leather collars, at \$3 75, \$37 50; 10 pairs trace chains, at \$1 50, \$15; 10 pairs H. J. hames, at \$1 75; \$17 50; 3 dozen plantation hoes, at \$12, \$36; 1 dozen axes, \$22; 1 ton salt, \$35; 3 dozen each E. H. butcher and cork knives, \$43 50; 1 dozen axe handles, \$5; 1 case sweet tobacco, 117 pounds, at 85 cents, \$99 45; drayage, \$3.	48 50
Hooker & Co	do	Mar. 4, 1867	To articles furnished Indian department: 10 kegs nails, at \$12 50, \$125; 17 dozen Oneida beaver and otter traps, \$382 50; drayage, \$2.	779 11
Ellendale Mill Company	do	Mar. 16, 1867	To the following articles furnished the Indian department in Oregon, under contract dated June 6, 1866, viz: 1,412½ yards tweeds, 8 ounce, at 95 cents, \$1,341 64; 1,850 yards flannel, 5 ounce, at 57 cents, \$1,054 50.	509 50
Cox & Hamilton Frederick Miller	do	Mar. 4, 1867 Mar. 17, 1867	To 610 pounds timothy seed For services rendered the Indian department as carpenter at the Siletz Indian agency, Oregon, employed under appropriation for removal and subsistence of Indians not parties to any treaty, commencing January 1 and ending March 31, inclusive, at \$1,000 per annum.	2,396 14
J. Willis	Ben. Simpson	Dec. 31, 1866	For 3 months' services rendered the Indian department as farmer at the Siletz Indian agency, Oregon, from Oct. 1 to Dec. 31, 1866, inclusive, at \$80 per month, \$240; less war tax, \$4 50.	66 00
G. C. Litchfield	do	Dec. 31, 1866	For the following fresh beef furnished the Indian department at Siletz Indian agency, Oregon, to wit: 405 pounds, at 10 cents per pound, \$40 50; 391 pounds, at 10 cents per pound, \$39 10; 1,000 pounds, at 10 cents per pound, \$100; 369 pounds, at 10 cents per pound, \$36 90; 300 pounds, at 10 cents per pound, \$30; 284 pounds, at 10 cents per pound, \$28 40; 400 pounds, at 10 cents per pound, \$40; 602 pounds, at 10 cents per pound, \$60 20.	250 00
J. B. Frazer	do	Dec. 4, 1866	For 3 months' services rendered in the Indian department as farmer at the Siletz Indian agency, Oregon, from July 1 to Sept. 30, 1866, inclusive, at \$80 per month, \$240; less war tax, \$4 50.	235 50
Strong Bill, (Indian)	do	Dec. 31, 1866	For 3 months' services rendered the Indian department as carpenter at Siletz Indian agency, Oregon, from Oct. 1 to Dec. 31, 1866, inclusive, at \$50 per month.	150 00
E. D. Thorn	do	Dec. 31, 1866	For 3 months' services rendered the Indian department as miller at the Siletz Indian agency, Oregon, from Oct. 1 to Dec. 31, 1866, inclusive, at \$1,200 per annum, \$300; less war tax, \$7 50.	292 50
W. H. Beck	do	Dec. 31, 1866	For 3 months' services rendered the Indian department as farmer at the Siletz Indian agency, Oregon, from Oct. 1 to Dec. 31, 1866, inclusive, at \$80 per month, \$240; less war tax, \$4 50.	235 50
Hugh O'Neill	do	Dec. 31, 1866	For 3 months' services rendered the Indian department as assistant farmer at the Siletz Indian agency, Oregon, from Oct. 1 to Dec. 31, 1866, inclusive, at \$26 per month.	78 00
Coquille George, (Ind'n)	do	Dec. 31, 1866	For 3 months' services rendered the Indian department as assistant in saw-mill at the Siletz Indian agency, Oregon, from Oct. 1 to Dec. 31, 1866, inclusive, at \$26 per month.	78 00
David McAlpin	do	Dec. 31, 1866	For 3 months' service rendered the Indian department as carpenter at the Siletz Indian agency, Oregon, from Oct. 1 to Dec. 31, 1866, inclusive, at \$1,200 per annum, \$300; less war tax, \$7 50.	292 50
David McAlpin	do	Dec. 31, 1866	For 3 months' services rendered the Indian department as carpenter at the Siletz Indian agency, Oregon, from Oct. 1 to Dec. 31, 1866, inclusive, at \$1,200 per annum, \$300; less war tax, \$7 50.	292 50
Oliver S. Hatch	do	Oct. 17, 1866	For hire of boats and crew ¼ day in transporting baggage and produce belonging to Coquille Indians, while being removed from Yaquina bay to Siletz reservation.	13 00
Ales, (Indian)	do	Dec. 31, 1866	For 3 months' services rendered the Indian department as assistant farmer at Siletz Indian agency, Oregon, from Oct 1 to Dec. 31, 1866, inclusive, at \$26 per month.	78 00
Too-toot-way Alex., (Indian.)	do	Dec. 22, 1867	For 200 wagon spokes furnished the Indian department at Siletz Indian agency, Oregon, delivered at the agency at \$6 per 100.	12 00
Morgan, Scott & Co	J. W. Perit Huntington	Mar. 30, 1867	To 1 hand-saw, \$3 67; 1 dozen 14-inch files, \$6; 2 horse rasp, \$3 67; 1 dozen hand-saw files, \$2 66; 1 iron square, \$2 33; 1 wood-saw, \$2 67; 1 cross-cut saw, \$8 67.	29 67

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
I. B. M. Hirsch	J. W. Perit Huntington.	Mar. 30, 1867	To 13 grain sacks, at 67½ cents	\$8 67
A. Bush	do	Mar. 30, 1867	To 125 bushels oats, at 44½ cents	55 62
Thomas Clarke	G. W. Collins	Sept. 29, 1866	To services rendered Indian department as superintendent of farming at the Alsea Indian sub-agency, Oregon, from July 1 to September 30, 1866, inclusive, at the rate of \$1,000 per annum.	250 00
Indian Jackson	do	Sept. 29, 1866	To being employed in cutting hay at the Alsea Indian sub-agency, Oregon, from July 23 to August 2, 1866, inclusive, 10 days, at \$1 50 per day.	15 00
Cha-hal-et, (Indian)	James H. Wilbur	Oct. 31, 1866	To services and the use of 12 horses, packing salmon and other articles from Rockland to Fort Simcoe, assisting the Skin-pah band of Indians in removing to the reservation, from October 22 to 29, 1866, both days inclusive, at \$7 50 per day.	60 00
Thomas Clarke	G. W. Collins	Dec. 31, 1866	To services rendered Indian department as superintendent of farming at Alsea Indian sub-agency, Oregon, from October 1 to December 31, 1866, inclusive, at \$1,000 per annum.	250 00
Winant & Co.	do	Nov. 19, 1866	To 200 pounds nails, \$25; 40 pounds candles, \$14 1½; 100 pounds soap, \$13 28½; 10 pounds powder, \$7 92½; 50 pounds lead, \$10 17; 374 pounds salt, \$11 28½.	81 78
Indian Charley	do	Dec. 31, 1866	For following and returning runaway Indians to agency, as they were leaving the reservation for Coose Bay.	10 00
E. Cole	do	Mar. 5, 1867	To 2½ bushels timothy seed, at \$6 per bushel	15 00
Jacob Holgate	do	Mar. 8, 1867	To 30 bushels seed oats, at 85 cents per bushel	25 50
Cox & Hamilton	do	Mar. 29, 1867	To 250 strawberry plants	10 00
Thomas Clarke	do	Mar. 30, 1867	To services rendered Indian department as superintendent of farming at the Alsea Indian sub-agency, Oregon, from January 1 to March 31, 1867, inclusive, at \$1,000 per annum.	250 00
Winant & Co.	do	May 20, 1867	To 40 pounds candles, \$13; 6 joints 6-inch stovepipe, \$4	17 00
A. W. Wright	do	May 23, 1867	To 4 pounds linen thread, at \$3 per pound	12 00
Thomas Clarke	do	June 30, 1867	To services rendered Indian department as superintendent of farming at the Alsea Indian sub-agency, Oregon, from April 1 to June 30, 1867, inclusive, at \$1,000 per annum.	250 00
John D. Clarke	T. J. McKenny	Mar. 31, 1867	To salary as blacksmith to the Chihali Indians, for quarter ending March 31, 1867, at \$1,000 per annum.	250 00
J. G. Parker	do	Mar. 31, 1867	To 2 boxes soap, at \$3 per box, \$6; 1 dozen axes, \$28 67; 127 pounds sugar, at 15½ cents per pound, \$19 47; ½ barrel flour, \$5 70.	59 84
J. G. Parker	do	Mar. 31, 1867	To 50 pounds steel, at 30 cents per pound, \$15; 367 pounds iron, at 8 cents per pound, \$29 36.	44 36
James Chapman	do	Mar. 31, 1867	To 100 pounds hard bread, at 8 cents per pound, \$8; 110 pounds hard bread, at 8 cents per pound, \$8 80; 101 pounds hard bread, at 8 cents per pound, \$8 08.	24 88
W. S. Ranous	do	Mar. 31, 1867	To services of carpenter on the Chihali reservation during the fractional 1st quarter 1867, commencing January 7 and ending March 31.	233 33
C. E. Williams	do	Mar. 31, 1867	To 1 keg white lead, \$6 66; 1 cable chain, 50 pounds, at 20 cents per pound, \$10; 4 pair hinges, at \$1 per pair, \$4; 300 pounds nails, at 10 cents per pound, \$30; 3 hasps and staples, \$1 77.	52 43
S. W. Percival	do	Mar. 31, 1867	To 100 pounds sugar, at 18 cents per pound, \$18; ½ barrel flour, \$7 41; 2½ boxes soap, \$8 47.	33 88
L. D. Durgin	do	Mar. 31, 1867	To 2 pounds carrot seed, at \$5 50 per pound, \$11; ½ pound cabbage seed, at \$6 per pound, \$3; ½ pound turnip seed, at \$5 per pound, \$2 50; ½ pound onion seed, at \$6 per pound, \$3; ½ pound beet seed, at \$6 per pound, \$3; 4 quarts dwarf peas, at 4½ cents per quart, \$1 66; 20 papers seed, assorted, at 12½ cents per paper, \$2 50.	26 66
Jacob Croll	do	Jan. 31, 1867	To 1 2-year old heifer for Chihali Indian reservation	30 00
D. R. Bigelow	do	Jan. 31, 1867	To 1 second hand cook stove	16 66
Warren Gove	do	Mar. 31, 1867	For toll going and returning over Nisqually bridge, for superintendent and team, March 15, 1867, \$2; toll for 3 Indians on horseback, by order of superintendent, February 10, \$1; toll of company of Indians on horseback, by order of superintendent, December 12, 1866, \$2; toll of Indian crossing and	9 82

William C. Marcy	do	Mar. 31, 1867	returning, by order of superintendent, January 18, 1867, 66 cents; toll of 3 Indians by order of superintendent, January 30, 1867, \$1; toll of 8 Indians, by order of superintendent, January 27, \$2 66; toll of 2 Indians, March 31, 50 cents.	18 50
John Dodge	do	Mar. 31, 1867	January 6, 1867, to dinner for Indian and squaw, \$1; supper, breakfast, and horse-feed for Indians, January 21, \$1 50; January 29, dinner for Indian, 50 cents; January 30, 2 meals and horse-feed for Indians, \$1 50; February 12, supper, breakfast, and horse-feed for Indians, \$1 50; February 16, supper, breakfast, and horse-feed for Indians, \$1 50; February 18, yoke oxen over night and 2 meals, \$2 50; March 7, yoke oxen over night and 3 meals, \$3; March 11, 2 meals for Indian, \$1; March 15, 2 meals for Indian, \$1; March 16, 2 meals for Indian, \$1; March 22, 3 meals for Indians, \$1 50; March 24, 2 meals for Indians, \$1.	166 66
Mitchell & Lilley	do	Mar. 31, 1867	To salary as farmer on the Chihali reservation, from January 1 to March 1, 1867	60 47
Abrams & Co	do	Jan. 31, 1867	To 150 pounds beef, at 12½ cents per pound, \$18 75; 188 pounds beef, at 12½ cents per pound, \$23 50; 115 pounds beef, at 12½ cents per pound, \$14 38; 48 pounds beef, at 12½ cents per pound, \$3 84.	115 00
Abrams & Co	do	Jan. 31, 1867	To 150 pounds rice, at 30 cents per pound, \$45; 150 pounds sugar, at 30 cents per pound, \$45; 10 pounds tea, at \$1 75 per pound, \$17 50; 15 pounds soap, at 50 cents per pound, \$7 50.	69 70
Alfred Murrey	do	Jan. 31, 1867	To 40 pounds bacon, at 50 cents per pound, \$20; 10 pounds sugar, at 40 cents per pound, \$4; 5 pounds coffee, \$3 25; 2 pounds tea, \$4; 50 pounds Walla-Walla flour, \$6; 12 pounds tobacco, \$24; 1 camp kettle, \$3; 3 tin plates, \$1; 1 pack rope, \$1 50; 1 frying pan, \$1 75; 3 tin cups, \$1 20.	106 65
Clugston & Mack	do	Jan. 31, 1867	To 5 tons hay, at \$21 33 per ton	134 61
Gustavus Hillebrand	do	Jan. 31, 1867	To 40 pounds beef, 60 pounds do., 80 pounds do., 60 pounds do., 75 pounds do., 92 pounds do., 70 pounds do., 50 pounds do., 60 pounds do., 44 pounds do.—631 pounds, at 21½ cents per pound.	32 25
L. Abrams	do	Jan. 31, 1867	Shoeing Indian department horse, \$6 50; repairing plough, \$4; 1 digging iron, \$2; repairing plough, \$4 50; shoeing Indian department horse, \$3 25; repairing musket, \$5 25; repairing hames, \$3 25; sharpening and setting saw, \$1 50; 1 frying-pan handle, \$2.	422 50
G. A. Paige	do	Jan. 31, 1867	To 5,000 pounds flour, at \$8 45 per hundred, as per contract	300 00
James Canby	do	May 31, 1867	To salary as farmer in charge at Fort Colville, 4th quarter, ending December 31, 1866	43 00
Ira Ward, jr	do	May 31, 1867	To 64½ bushels potatoes, at 66½ cents per bushel	36 45
Abrams & Co	do	May 31, 1867	To 2,000 feet lumber, 1-inch	84 12
C. M. Goff	do	May 31, 1867	To 1 box candles, 20 pounds, \$16 63; 1 ream writing paper, \$12; 2 dozen axe-helves, at \$7 50 per dozen, \$15; 1 bottle ink, 75 cents; 1 broom, \$2 50; 7 dozen brown envelopes, at 75 cents per dozen, \$5 25; 40 pounds sugar, at 40 cents per pound, \$16; 2 pair shoes, at \$4 per pair, \$8; 1 dozen boxes matches, \$1 33; 2 padlocks, at \$3 33 each, \$6 66.	61 92
Knapp, Burrell & Co	do	May 31, 1867	To 51 bushels seed wheat	972 40
Charles H. Montgomery	do	May 31, 1867	To 2 dozen Grant's grapevine cradles, at \$76 per dozen, \$152; 2 dozen Grant's 5-finger turkey-wing cradles, at \$74 per dozen, \$148; 4 dozen Blord's grass scythes and snaths, at \$38 per dozen, \$152; 6 dozen cast-steel planters' hoes, at \$18 per dozen, \$108; 4 dozen cast-steel grubbing hoes, at \$25 per dozen, \$100; 1 dozen 20-inch grindstones, hangings, and fixtures, \$40; 12 grindstones, 791 inches, at 6½ cents per inch, \$53 40; 2 dozen grain sickles, at \$15 per dozen, \$30; 2 dozen Taylor's hand-saws, 26 inches in length, at \$36 per dozen, \$72; 1 dozen cast-steel cross-cut saws, each 6½ feet, being 78 feet, at \$1 50 per foot, \$117.	458 33
Gustavus Hillebrand	do	May 31, 1867	To 125 bushels of wheat, at \$2 per bushel, \$250; 125 bushels potatoes, at \$1 66½ per bushel, \$208 33	70 00
Abrams & Co	do	May 31, 1867	To 75 bushels oats, at 93½ cents per bushel	206 66
I. Leightner	do	May 31, 1867	To 40 bushels wheat, at \$2 per bushel, \$80; 75 bushels oats, at 93½ cents per bushel, \$70; 34 bushels potatoes, at \$1 66½ per bushel, \$56 66.	71 07
Mitchell & Libby	do	May 31, 1867	To 29 gallons molasses, at 68 cents per gallon, \$19 72; 169 pounds bacon, at 25 cents per pound, \$42 25; 81 pounds beans, at 10 cents per pound, \$8 10; 1 molasses gate, \$2.	45 12
Arthur Grenier	do	May 31, 1867	To 193 pounds beef, at 12½ cents per pound, \$24 12; 300 pounds hard bread, at 7 cents per pound, \$21	100 00
J. G. Parker	do	May 31, 1867	To 1 pack horse furnished for the use of the Indian department at Fort Colville, Wisconsin Territory	29 40
G. A. Barnes	do	May 31, 1867	To 3 boxes soap, at \$3 50 per box, \$10 50; 100 pounds nails, \$10; 5 gallons coal oil, \$5 50; 3½ pounds tobacco, at \$1 per pound, \$3 40.	95 80
			To 2 dozen shirts, at \$18 per dozen, \$36; 200 pounds sugar, at 11 cents per pound, \$22; 1 grindstone, \$10 80; 6 pairs pants, at \$4 50 per pair, \$23.	

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Louis Beltman.....	T. J. McKenny.....	May 31, 1867	To 507 pounds sugar, at 17 cents per pound, \$86 19; 10 boxes soap, 200 pounds, at 12½ cents per pound, \$25; 5 pounds Japan tea, at \$1 67 per pound, \$8 35.	\$119 54
E. V. Turner.....	do.....	May 31, 1867	To 98 yards Wamsutta prints, at 21½ cents per yard, \$20 22; 88½ yards calico, \$22 42; 39½ yards domestic, \$13 16; 2 dozen flannel shirts, \$50; 1 dozen Jean pants, \$32; 1 dozen woollen shawls, \$32 66; 2 dozen caps, \$36; 200 pounds rice, \$29 33; 25 pounds powder, \$20; 40 papers needles, \$5 33; 175½ pounds sugar, \$28 08.	289 80
E. V. Turner.....	do.....	May 31, 1867	To 1 cow, \$53 33; 300 feet cedar lumber, planed, \$8 20.....	61 53
George A. Barnes.....	do.....	Mar. 31, 1867	To 1½ dozen pair shoes, at \$2 33½ per pair, \$42; 100 pounds sugar, at 15 cents per pound, \$15; 2 boxes soap, at \$3 per box, \$6; ½ pound powder, 57 cents.	63 57
I. Ward, jr.....	do.....	April 20, 1867	To 1,256 feet lumber, \$20 93; 2 barrels flour, at \$8 per barrel, \$16.....	36 93
George Hills.....	do.....	April 30, 1867	To 20 bushels seed peas, at \$1 33½ per bushel.....	33 33
John L. Clark.....	do.....	June 30, 1867	To salary as blacksmith to Chihali Indians, during the 2d quarter ending June 30, 1867.....	250 00
Rufus Willard, M. D.....	do.....	June 29, 1867	To salary as physician to Chihali Indians, during 2d quarter ending June 30, 1867, at \$1.200 per annum.....	300 00
G. A. Barnes.....	do.....	June 29, 1867	To 4 pounds linen thread, at \$3 33 per pound, \$13 32; 150 pounds rice, at 14 cents, \$21; 168 pounds salt, at 3 cents per pound, \$5 04.	39 36
C. E. Williams.....	do.....	June 29, 1867	To 1 tenon saw, \$3 25; 2 tiles, \$1 35; 4 chalk lines, \$1; 1 square, \$1 33; 1 adze, \$5; 1 broad axe, \$4; 1 adze helve, \$1; 1 fire steel, \$3; 3 pair hinges, heavy, at \$3 per pair, \$9; 3 windows, \$12; 1 keg nails, \$10; 3 strap hinges, \$2 07.	53 00
J. G. Parker.....	do.....	June 29, 1867	To 234½ pounds common salt.....	7 03
Alfred Hill.....	do.....	June 29, 1867	To salary as farmer to the Chihali Indians during the 2d quarter ending June 30, 1867.....	250 00
Henry Martin.....	do.....	June 29, 1867	To salary as interpreter to the Chihali Indians during the 2d quarter ending June 30, 1867.....	125 00
Rufus Willard.....	do.....	April 30, 1867	To salary as physician to the Chihali Indians during the 1st quarter ending March 31, 1867.....	300 00
G. A. Paige.....	do.....	April 30, 1867	To salary as farmer in charge of Indians at Fort Colville, during the 1st quarter ending March 31, 1867.....	300 00
Joseph A. Davis.....	do.....	April 30, 1867	To services as physician to Indians at Fort Colville, Wisconsin Territory, from January 1 to March 31, 1867, both days inclusive, 3 months, at \$800 per annum.	200 00
Gustavus Hillebrand.....	do.....	April 30, 1867	To repairing sleigh, \$30; shoeing horse, \$6; 1 pair fire-tongs, \$4 50; ironing sleigh shafts, \$7; repairing 2 ploughs, \$12; repairing sled tongue, \$7; repairing neck yoke, \$3; shoeing horse, \$6; 4 tug sinks, \$4; 4 large trace buckles, \$4.	83 50
Clugston & Mack.....	do.....	April 30, 1867	To 493 pounds beef, at 21½ cents per pound.....	105 17
Mitchell & Lilley.....	do.....	April 19, 1867	To 1 yoke oxen, \$133 33½; 1 steel plough, \$46 66½.....	180 00
Alfred Hills.....	do.....	April 30, 1867	To salary as farmer on the Chihali reservation, during the month of March, 1867.....	83 33
W. B. D. Newman.....	do.....	April 3, 1867	To 500 feet lumber for use of Chihali reservation.....	5 00
James T. Cooper.....	Com'r of Indian Affairs.	July 17, 1866	Being the amount of his account for three yokes of oxen furnished the Indian department, in part payment.	21 61
Buckley, Sheldon & Co.....	do.....	.....	1 case satinets, 520½ yards, at 80 cents per yard, \$416 40; 1 case, 9 satinets, 264½ yards, at 80 cents, \$211 80; 5 checks stripes and plaids, 321½ yards, at 25 cents, \$80 44; box and straps, \$2 75; 1 case, 12 checks stripes and plaids, 77½ yards, at 25 cents, \$194 44; 14 hickory shirting, 689½ yards, at 25 cents, \$172 44; box and straps, \$2 75; 1 case, 6 hickory shirting, 298½ yards, at 25 cents, \$74 63; 20 linseys, 738 yards, at 40 cents, \$295 20; box and straps, \$2 75; 1 case, 5 linseys, 182½ yards, at 40 cents, \$73 10; 14 Kentucky jeans, 524½ yards, at 45 cents, \$236 02; box and straps, \$2 75; 1 case, 13 Kentucky jeans, 485½ yards, at 45 cents, \$218 59; 12 gross buttons, at 30 cents, \$3 60; 4 pounds of linen thread, at \$2, \$8; 6 pounds cotton thread, at \$1 50, \$9; 2,000 needles, at \$1 50, \$3; 96 flannel shirts, at \$1 60, \$153 60; box and straps, \$2 75; 1 case, 175 flannel shirts, at \$1 60, \$280; 72 hickory shirts, at \$1, \$72; box and straps, \$2 75; 1 case, 23 ticking, 1,097½ yards, at 30 cents, \$329 25; box and straps,	4,215 03

Wheeler, Nelson & Co.....do.....			\$2 75; 1 case, 238 hickory shirts, at \$1, \$238; 24 8-4 wool shawls, at \$2 50, \$60; 24 flannel shirts, at \$1 60, \$38 40; 14 dozen cotton handkerchiefs, at \$4 50, \$63; 14 dozen cotton handkerchiefs, at \$3, \$42; box and straps, \$2 75; 1 bale of brown sheeting, 820 yards, at 21 cents, \$172 20; 1 case satinets, 292½ yards, at 80 cents, \$234 20; 4 Kentucky jeans, 145½ yards, at 45 cents, \$65 48; box and straps, \$2 75; 1 case, 4 Kentucky jeans, 149½ yards, at 45 cents, \$67 16; 32 calicoes, 1,433½ yards, at 20 cents, \$286 70; 6 linsey, 221½ yards, at 40 cents, \$88 50; box and straps, \$2 75.	1, 263 00
50 pairs of men's satinnet pants, at \$3 50, \$175; 150 pairs of men's satinnet pants, at \$3 50, \$525; 158 pairs of men's satinnet pants, at \$3 50, \$553; cases and strapping and cartage, \$10.				
600 pairs of brogans, at \$2.....				1, 200 00
600 pairs of brogans, at \$2.....				1, 200 00
150 pairs of men's satinnet pants, at \$3 50, \$525; 147 pairs of men's satinnet pants, at \$3 50, \$514 50; cases, strapping, and cartage, \$7.				1, 046 50
1 case wool linseys, 867½ yards, at 40 cents, \$347 10; strap, 38 cents; 1 case, 18 Kentucky jeans, 683 yards, at 45 cents, \$367 55; box and straps, \$2 75; 1 case, 7 Kentucky jeans, 254½ yards, at 45 cents, \$114 53; 6 satinets, 171½ yards, at 80 cents, \$137 40; 3 wool linseys, 103½ yards, at 40 cents, \$41 40; box and straps, \$2 75; 1 case, 9 satinets, 262½ yards, at 80 cts., \$209 80; 5 wool linseys, 317 yards, at 40 cts., \$126 80; box and straps, \$2 75; 1 case, 5 satinets, 144½ yards, at 80 cts., \$115 60; 3 wool linseys, 192½ yards, at 40 cents, \$77 10; 10 hickory shirting, 495 yards, at 25 cents, \$123 75; box and straps, \$2 75; 1 case, 14 checks, stripes, and plaids, 905 yards, at 25 cents, \$226 25; 20 calicoes, 862½ yards, at 20 cents, \$172 55; 6 pounds of linen thread, at \$2, \$12; 3 M. needles, at \$1 50, \$4 50; 10 pounds of cotton thread, at \$1 50, \$15; 24 gross of buttons, at 30 cents, \$7 20; 48 hickory shirts, at \$1, \$48; box and strap, \$2 75; 1 case, 10 brown sheeting, 413½ yards, at 21 cents, \$86 78; 50 hickory shirts, at \$1, \$50; 96 wool shirts, at \$1 60, \$153 60; box and straps, \$2 75; 1 case, 96 wool shirts, at \$1 60, \$153 60; 11 Kentucky jeans, 407½ yards, at 45 cents, \$183 26; box and straps, \$2 75.	2, 733 20			
D. S. Maynard.....do.....	Dec. 6, 1866	For services as laborer, from January 1 to April 15, 1866, at \$60 per month.....		210 00
A. I. Cain.....do.....	Dec. 12, 1866	Being the amount found due him on the settlement of his accounts.....		3, 730 53
M. A. King.....do.....	Feb. 19, 1867	Being the amount due various persons for services rendered the Indian department in Oregon and Washington.		432 35
Total.....				*36, 624 43
Settlement, subsistence, and support of the Navajoe Indian captives.				
Samuel W. Sears & Co.....do.....	Sept. 13, 1866	To 66 dozen knives and forks, at \$2 25 per dozen, \$148; to 48 dozen knives and forks, at \$3 50, \$168; to 18 dozen knives and forks, at \$4, \$72; to 18 dozen knives and forks, at \$3, \$54; to 18 dozen knives and forks, at \$3 50, \$63; to 18 dozen knives and forks, at \$3, \$54; to case, \$2; to 6 dozen knives and forks, at \$3 50, \$21; to 6 dozen French dippers, at \$3 50, \$21; to 6 dozen French tin kettles, at \$24, \$144; to 3½ dozen French tin bowls, handled, at \$3 25, \$11 38; to 4 dozen French tin bowls, handled, at \$6 50, \$26; to case, \$1 50; to 6 dozen sharpeners, at \$1 25, \$7 50; to 2½ dozen French tin bowls, handled, at \$3 25, \$8 12; to 2 dozen French tin bowls, handled, at \$6 50, \$13; to case, \$1; to 8 dozen handled axes, at \$18, \$144; to case, \$1 25; to 8 dozen handled axes, at \$18, \$144; to case, \$1 25; to 8 dozen handled axes, at \$18, \$144; to case, \$1 25; to 25 dozen long-handle polished steel shovels, at \$16 50, \$412 50; to 25 dozen D handle polished steel shovels, at \$16 50, \$412 50; to 30 dozen steel spades, at \$18 50, \$555; to sacking, 50 dozen each, at 30 cents, \$15; to 10 dozen hay forks, at \$13 50, \$135; to sacking, 10 dozen each, at 35 cents, \$3 50; to 5 dozen scythe snaths, at \$12 50, \$62 50; to 21 cartages, at 75 cents each, \$15 75.		10, 154 35
Buckley, Sheldon & Co.....do.....	Aug. 25, 1866	To 20 bales 10-pound super blankets, containing 974 blankets, at \$8 each, \$7,792; to 40 wrappers, at \$2 each, \$80; to 3 bales 10-pound super blankets, containing 300 blankets, at \$8 each, \$2,400; to 6 wrappers, at \$2 50 each, \$15; to 4 cases super satinets, containing 2,116.2 yards, at \$1 50, \$3,174 75; to 4 strapping, \$1 50; to 4 cases heavy Kentucky jeans, containing 5,614 yards, at 70 cents, \$3,929 80; to		27, 454 53

* Amount remitted during the year, \$62,057 04; balance, \$25,432 61, reported by Superintendent Huntington and T. J. McKinney as on hand July 1, 1867.

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Buckley, Sheldon & Co.— Continued.	Com'r of Indian Affairs.	Aug. 25, 1866	4 strappings, \$1 50; to 5 cases super linseys, containing 6,850.1 yards, at 45 cents per yard, \$3,082 61; to 5 strappings, \$1 88; to 1 bale of scarlet cloths, containing 426.1 yards, at \$3 per yard, \$1,278 75; to 3 cases prints, containing 6,276.3 yards, at 25 cents, \$1,569 19; to 3 strappings, \$1 12; to 3 cases of cotton shirts, containing 988, at \$1 10 each, \$1,086 80; to 3 strappings, \$1 13; to 3 bales brown drills, containing 3,323 yards, at 30 cents, \$996 90; to 1 case of cotton shirts, containing 531, at \$1 10 each, \$584 10; to box and strapping, \$2 50; to 372 wool shirts, at \$2 each, \$744; to box and strapping, \$2 50; to 50 pounds of cotton thread, at \$1 50 per pound, \$75; to 40 pounds of linen thread, at \$2 per pound, \$80; to 10 M needles, at \$1 50 per M, \$15; to 50 dozen Madras handkerchiefs, at \$4 per dozen, \$200; to 168 wool shirts, at \$2 each, \$336; to box and strapping, \$2 50. To 4,490 yards blue drill, at 28 cents, \$1,397 20; to 2,000 hickory shirts, at 80 cents, \$1,600; to 15,001 1/4 yards standard print, at 16 1/4 cents, \$2,475 28; to packages, strapping, and cartages, \$23 25. To 34 boxes plug tobacco, containing 4,109 pounds net, at 65 cents, \$2,670 85; to 4 boxes plug tobacco, containing 413 pounds net, at 65 cents, \$268 45; to 15 boxes plug tobacco, containing 1,547 pounds net, at 75 cts., \$1,160 25; to 11 boxes plug tobacco, containing 1,292 pounds net, at 75 cts., \$969; to 14 boxes plug tobacco, containing 1,361 pounds net, at 75 cts., \$1,020 75; to 7 boxes plug tobacco, containing 684 pounds net, at 75 cts., \$513; to 28 boxes plug tobacco, containing 2,868 pounds net, at 75 cents, \$2,151; to 12 butts twist tobacco, containing 1,199 pounds net, at 95 cents, \$1,139 05; to cooperage, \$31 25; cartage, \$12 50. To 165 sides ox oak-tanned bridle leather, at \$8 25, \$1,361 25; to 13 sides superfine skins, 587 pounds, at \$2 50 per pound, \$1,467 50; to cases and carting, \$7 50. To 50 pairs 3-point scarlet Mackinaw blankets, 8 pounds, at \$11 60 per pair, \$580; to 10 pieces indigo blue saved list cloth, 304 1/2 yards, and 40 pieces scarlet saved list cloth, 298 1/2 yards—602 1/2 yards, at \$2 25 per yard, \$1,356 18; to rebaling, \$4; to wrappers, \$6; to drayage, \$1. To 1 sugar mill and evaporator, with door and furnace complete, \$175; drayage, 50 cents; to 37 bundles of planters' hoe handles, 2 dozen per bundle, 74 dozen, at \$3, \$222; to 1 dozen planters' hoe handles, \$3; drayage, \$1. To 5,217 1/2 yards kerseys, at 35 cents, \$1,826 04; to 10,266 yards linseys, at 24 cents, \$2,463 84; to 14 cooperages, \$4 20; drayage, \$5. To 24 dozen axes, handled, at \$17 per dozen, \$408; to 60 dozen half-axes, handled, at \$15, \$900; to 20 dozen pick axes, at \$18 25, \$365; to 216 dozen tin cups, not handled, at 65 cents, \$140 40; to 120 dozen pressed 4-quart tin pans, at \$2 35, \$282; to 216 dozen iron table spoons, at 29 cents, \$62 64; to 2 dozen towels, at \$10 75, \$21 50; to 100 sets of knitting needles, at 3 cents, \$3; to 288 camp kettles, at 90 cents, \$259 20; to 12 camp kettles, at 90 cents, \$10 80; to 6 dozen round wire sieves, at \$3 25, 19 50; to 448 dozen butcher knives, at \$4 75, \$2,128; to 3 dozen steel plate shovels, at \$14 50, \$43 50; to 5 dozen cast-steel spades, at \$15 50, \$77 50; to 10 dozen wool cards, at \$5 25, \$52 50; to 5 dozen hay forks, at \$9 35, \$46 75; to 20 dozen pick handles, at \$2 25, \$45; to 25 dozen large axe handles, at \$2 75, \$68 76; to 12 wheat cradles, \$47; to 3 dozen cast-steel scythes, at \$14 50, \$43 50; to 3 dozen scythe snaths, at \$7 88, \$23 64; to 6 whetstones, \$2 13; to 2 sickles, \$18; to 10 dozen rakes, at \$4 80, \$48; to 24 dozen tin dippers, at \$1 95, \$46 80; to 75 dozen planters' hoes, at \$9, \$675; to 27 cases, 3 casks, and strapping, \$74; cartage, \$17 50.	\$5,505 73 9,936 10 2,836 25 1,947 18 401 50 4,299 08 5,925 62
Total.....				68,460 34

Subsistence, clothing, &c., for destitute Indians in the southern superintendency.

George W. Sibert & Co	Elijah Sells	Aug. 31, 1866	For 85 sacks flour, at \$9 per sack, \$765.	765 00
William B. Barnum	do	Aug. 31, 1866	For 82 sacks flour, at \$10 50 per sack, \$861. 3 barrels salt, at \$14 50 per barrel, \$43 50. Total, \$904 50.	904 50
William B. Barnum	do	Sept. 10, 1866	For 469 sacks flour, 100 pounds each, at \$10 50 per sack, \$4,924 50.	4,924 50
Perry Fuller & Co	do	Aug. 31, 1866	For 18,575 pounds beef, gross weight, at 2 cents per pound, \$371 50. 59 bushels corn, at \$1 50 per bushel, \$88 50.	460 00
Perry Fuller & Co	do	Aug. 31, 1866	For 19 head beef cattle, gross weight 20,380 pounds, at 2½ cents per pound, \$509 50.	509 50
Perry Fuller & Co	do	Sept. 10, 1866	For 400 pairs men's brogans, at \$2 75 per pair, \$1,100; 300 pairs women's brogans, at \$2 40 per pair, \$720; 250 pairs boys' brogans, at \$2 per pair, \$500; 300 pairs misses' brogans, at \$2 per pair, \$600; 200 pairs blankets, at \$12 per pair, \$2,400; 220 yards gray flannel cloth, at 80 cents per yard, \$176; 380 yards satinnet, at \$1 50 per yard, \$570; 226 pairs pants, at \$6 per pair, \$1,356; 215 coats, at \$10 50 per piece, \$2,257 50; 226 wool shirts, at \$2 50 per piece, \$565; 1,300 yards of prints, at 37 cents per yard, \$481; 2,300 yards of brown domestic, at 55 cents per yard, \$1,265; 920 yards bleached domestic, at 60 cents per yard, \$552; 500 yards Franklin stripes, at 50 cents per yard, \$250; 280 yards blue drill, at 50 cents per yard, \$140 50; 180½ yards bed ticking, at 50 cents per yard, \$90 25; 160½ Canton flannel, at 40 cents per yard, \$64 20; 10 pounds patent thread, at \$2 per pound, \$20; 10 packs pins, at \$1 per pack, \$10; 5 gross pant buttons, at 50 cents per gross, \$2 50; 150 pair women's hose at 50 cents per pair, \$75; 100 pairs misses' hose, at 40 cents per pair, \$40. Total, \$13,234 95.	13,234 95
Perry Fuller & Co	do	Sept. 10, 1866	For 800 pairs men's brogan shoes, at \$2 75 per pair, \$2,200; 800 pairs women's brogan shoes, at \$2 40 per pair, \$1,920; 300 pairs boys' brogan shoes, at \$2 per pair, \$600; 300 pairs misses' brogan shoes, at \$2 per pair, \$600; 300 pairs blankets, at \$12 per pair, \$3,600; 300 yards gray flannel, (list cloth,) at 80 cents per yard, \$240; 500 yards satinnet, at \$1 50 per yard, \$750; 200 pairs pants, at \$6 per pair, \$1,200; 200 coats, at \$10 50 each, \$2,100; 300 wool shirts, at \$2 50 per piece, \$750; 5,000 yards prints, at 37 cents per yard, \$1,850; 3,000 yards 4-4 standard domestic, at 55 cents per yard, \$1,650; 1,250½ yards bleached domestic, at 60 cents per yard, \$750 30. Total, \$18,210 30.	18,210 30
Perry Fuller & Co	do	Aug. 31, 1866	For 3,150 sacks flour, (100 pounds each,) at \$12 per sack, \$37,800; 482 bushels corn, at \$2 per bushel, \$964. Total, \$38,764.	38,764 00
Perry Fuller & Co	do	Aug. 31, 1866	For 300 pairs men's brogan shoes, at \$2 75 per pair, \$825; 300 pairs women's brogan shoes, at \$2 40 per pair, \$720; 200 pairs boys' brogan shoes, at \$2 per pair, \$400; 200 pairs misses' brogan shoes, at \$2 per pair, \$400; 200 pairs blankets, at \$12 per pair, \$2,400; 200 yards gray flannel, at 80 cents per yard, \$160; 300 yards satinnet, at \$1 50 per yard, \$450; 100 pairs pants, at \$6 per pair, \$600; 100 coats, at \$10 50 each, \$1,050; 200 wool shirts, at \$2 50 each, \$500; 2,000 yards prints, at 37 cents per yard, \$740; 1,000 yards 4-4 standard domestic, at 55 cents per yard, \$550; 300 yards bleached domestic, at 60 cents per yard, \$180; 55 yards bed ticking, at 50 cents per yard, \$27 50; 80½ yards Canton flannel, at 40 cents per yard, \$32 10; 255½ Franklin stripes, at 50 cents per yard, \$127 75; 5 packages pins, at \$1 per package, \$5; 4 pounds patent thread, at \$2 per pound, \$8. Total, \$9,075 35.	9,075 35
Perry Fuller & Co	do	Aug. 31, 1866	For 6,260 bushels corn, at \$2 per bushel, \$12,520.	12,520 00
Perry Fuller & Co	do	Aug. 31, 1866	For 27 sacks flour, (100 pounds each,) at \$12 per sack, \$324; 100 bushels corn, at \$2 per bushel, \$200; 14,592 pounds beef, gross weight, at 2½ cents per pound, \$364 80. Total, \$833 80. Deduct difference in transportation between point of delivery and Fort Gibson, at \$1 50 per sack, (on flour,) \$40 50. Total balance, \$848 30.	848 30
Perry Fuller & Co	do	Aug. 31, 1866	For 340 bushels corn, at \$2 per bushel, \$680; 10 barrels salt, at \$16 per barrel, \$160.	840 00
Perry Fuller & Co	do	Aug. 31, 1866	For 7 felling axes, from 4 to 6 pounds each, at \$2 25 per piece, \$15 75.	15 75
Perry Fuller & Co	do	Aug. 31, 1866	For 281 pairs men's brogan shoes, at \$2 75 per pair, \$772 75; 460 pairs women's brogan shoes, at \$2 40 per pair, \$1,104; 400 pairs boys' brogan shoes, at \$2 per pair, \$800; 224 pairs misses' brogan shoes, at \$2 per pair, \$448; 356 pairs blankets, at \$12 per pair, \$4,272; 298 satinnet coats, at \$10 50 each, \$3,129; 4,876 yards, 4-4 standard domestic, at 55 cents per yard, \$2,681 80; 6,824 yards blue drilling, at 50 cents per yard, \$3,412; 1,486 yards blue flannel, at 80 cents per yard, \$1,188 80; 1,000 yards gray flannel, at 80 cents per yard, \$800; 460 pairs women's hose, at 50 cents per pair, \$230; 224 pairs misses' hose, at 40 cents per pair, \$89 60; 340 pairs small hose, at 40 cents per pair, \$136; 8,860 yards prints, at 37 cents per yard, \$3,278 20; 298 pairs pants, at \$6 per pair, \$1,788; 648 yards satinnet, at \$1 50 per	26,026 85

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Perry Fuller & Co.— Continued.	Elijah Sells.....	Aug. 31, 1866	yard, \$972; 240 pairs men's wool socks, at 50 cents per pair, \$120; 118 pounds skein cotton thread, at \$1 25 per pound, \$147 50; 1,062 yards bleached domestic, at 60 cents per yard, \$637 20; 10 pounds patent thread, at \$2 per pound, \$20. Total, \$26,026 85.	
Perry Fuller & Co.....	do.....	Aug. 31, 1866	For 126 pairs women's brogan shoes, at \$2 40 per pair, \$302 40; 264 pairs misses' brogan shoes, at \$2 per pair, \$528; 114 pairs men's brogan shoes, at \$2 75 per pair, \$313 50; 75 pairs blankets, at \$12 per pair, \$900; 119 satinets coats, at \$10 50 each, \$1,249 50; 864 yards blue drilling, at 50 cents per yard, \$432; 753 yards Franklin stripe, at 50 cents per yard, \$376 50; 763 yards gray flannel, at 80 cents per yard, \$610 40; 656 yards blue flannel, at 80 cents per yard, \$524 80; 251 sacks flour, at \$12 per sack, \$3,012; 562 pairs women's hose, at 50 cents per pair, 281; \$200 pairs misses' hose, at 40 cents per pair, \$800; 76 pairs small hose, at 40 cents per pair, \$30 40; 1,963 yards prints, at 37 cents per yard, \$726 31; 119 pairs pants, at \$6 per pair, \$714; 239 yards satinets, at \$1 50 per yard, \$358 50; 134 wool shirts, at \$2 50 each, \$335; 128 pairs men's wool socks, at 50 cents per pair, \$64; 26 pounds skein cotton thread, at \$1 25 per pound, \$32 50; 6 pounds patent thread, at \$2 per pound, \$12; 103 yards bed ticking, at 50 cents per yard, \$51 50; 436 yards bleached domestic, at 60 cents per yard, \$261 60; 1,113 bushels corn, at \$2 per bushel, \$2,226. Total, \$13,361 91.	\$13,361 91
Perry Fuller & Co.....	do.....	Aug. 31, 1866	For 127,880 pounds beef, gross weight, at 24 cents per pound, \$3,197.....	3,197 00
Perry Fuller & Co.....	do.....	Aug. 31, 1866	For 5 barrels salt, at \$16 per barrel, \$80; 4 dozen corn hoes, (negro,) at \$15 per dozen, \$60. Total, \$140.	140 00
Perry Fuller & Co.....	do.....	Aug. 31, 1866	For 65 head beef cattle, gross weight 72,020 pounds, at 2 cents per pound, (contract February 5, 1866,) \$1,440 40; 458 bushels corn, at \$1 50 per bushel, \$687; 31-14 barrels salt, at 16 per barrel, \$280 pounds in a barrel, (contract October 12, 1865,) 49 13; 115 sacks flour, (contract October 12, 1865,) at \$12 per sack, \$1,380; 100 bushels corn, (contract February 5, 1865,) at \$1 50 per bushel, \$150; 5 barrels salt, (contract October 12, 1865,) at \$16 per barrel, \$80; 36 head beef cattle, gross weight 34,000 pounds, (contract February 5, 1866,) at 2 cents per pound, \$680. Total, \$4,466 53.	4,466 53
Perry Fuller & Co.....	do.....	Aug. 31, 1866	For 226 turning plough irons, complete, at \$14 50 per set, \$3,277; 226 shovel plow irons, complete, at \$4 75 per set, \$1,073 50; 181 turning plough irons, complete, at \$14 50 per set, \$2,624 50; 181 shovel plough irons, complete, at \$4 75 per set, \$839 75; 45 turning plough irons, complete, at \$4 75 per set, \$213 75. Total, \$8,701.	8,701 00
Perry Fuller & Co.....	do.....	Aug. 31, 1866	For 2,034 pairs women's brogan shoes, at \$2 40 per pair, \$4,881 60; 1,017 pairs men's brogan shoes, at \$2 75 per pair, \$2,796 75; 508 pairs misses' brogan shoes, at \$2 per pair, \$1,016; 508 boys' brogan shoes, at \$2 per pair, \$1,016; 135 men's wool hats, at \$2 each, \$270; 23,278 yards prints, at 37 cents per yard, \$8,612 86; 20,340 yards 4-4 standard domestic, at 55 cents per yard, \$11,187; 2,260 yards bleached domestic, at 60 cents per yard, \$1,356; 5,650 yards Kentucky jeans, at \$1 10 per yard, \$6,215; 4,520 yards satinets, at \$1 50 per yard, \$6,780; 11,300 yards Franklin stripes, at 50 cents per yard, \$5,650; 6,780 yards blue drilling, at 50 cents per yard, \$3,390; 5,650 yards bed ticking, at 50 cents per yard, \$2,825; 6,780 yards Canton flannel, at 40 cents per yard, \$2,712; 3,390 yards gray flannel, at 80 cents per yard, \$2,712; 3,415 yards blue flannel, at 80 cents per yard, \$2,732; 4,512 yards linsey, at 47 cents per yard, \$2,120 64; 452 blankets, at \$12 per pair, \$5,424; 340 pounds assorted skein cotton thread, at \$1 25 per pound, \$425; 22 pounds patent thread, at \$2 per pound, \$44; 22,500 needles, at \$1 50 per M, \$33 75; 11 gross pant buttons, at 50 cents per gross, \$5 50; 2 gross agate buttons, at \$1 50 per gross, \$3; 11 packs pins, at \$1 per pack, \$11; 497 satinets coats, at \$10 50 each, \$5,218 50; 630 pairs pants, at \$6 per pair, \$3,780; 226 wool shirts, at \$2 50 each, \$565; 2,034 pairs women's hose, at 50 cents per pair, \$1,017; 508 pairs misses' hose, at 40 cents per pair, \$203 20; 1,017 pairs men's wool socks, at 50 cents per pair, \$508 50; 508 pairs small hose, at 40 cents per pair, \$203 20; 1,130 pounds tobacco, at 75 cents per pound, \$847 50; 3,260 pounds sugar, at 25 cents per pound, \$815;	90,268 50

Perry Fuller & Co.....	do	Aug. 31, 1866	2,290 pounds coffee, at 35 cents per pound, \$801 50; 675 pounds rice, at 20 cents per pound, \$135; 340 pounds dried apples, at 20 cents per pound, \$68; 125 pounds pepper, at 45 cents per pound, \$56 25; 135 turning plough irons, complete, at \$14 50 per set, \$1,957 50; 135 shovel plough irons, complete, at \$4 75 per set, \$641 25; 31 dozen steel hoes, (negro,) at \$15 per dozen, \$465; 452 felling axes, 4 to 6 pounds each, \$2 25 per axe, \$1,017. Total, \$90,268 50.	100, 309 41
			For 1,620 pairs women's brogan shoes, at \$2 40 per pair, \$3,888; 720 pairs brogan shoes, at \$2 75 per pair, \$1,980; 384 pairs misses' brogan shoes, at \$2 per pair, \$768; 228 men's wool hats, at \$2 each, \$456; 18,830 yards prints, at 37 cents per yard, \$6,967 10; 29,739 yards 4-4 standard domestic, at 35 cents per yard, \$16,356 45; 3,770 yards bleached domestic, at 60 cents per yard, \$2,262; 4,236 yards Kentucky jeans, at \$1 10 per yard, \$4,659 60; 6,710 yards satin, at \$1 50 per yard, \$10,065; 18,530 yards Franklin stripes, at 50 cents per yard, \$9,265; 10,885 yards blue drill, at 50 cents per yard, \$5,442 50; 9,425 yards bed ticking, at 50 cents per yard, 4,712 50; 11,310 yards Canton flannel, at 40 cents per yard, \$4,524; 3,900 yards gray flannel, at 80 cents per yard, \$3,120; 3,452 yards blue flannel, at 80 cents per yard, \$2,761 60; 5,963 yards linsey, at 47 cents per yard, \$2,802 61; 600 pairs blankets, at \$12 per pair, \$7,200; 545 pounds assorted skein cotton thread, at \$1 25 per pound, \$681 25; 38 pounds patent thread, at \$2 per pound, \$76; 38,000 needles, at \$1 50 per M., \$57; 2,713 pairs women's hose, at 50 cents per pair, \$1,356 50; 19 gross pant buttons, at 50 cents per gross, \$9 50; 552 pairs misses' hose, at 40 cents per pair, \$220 80; 4 gross agate buttons, at \$1 50 per gross, \$6; 612 pairs men's wool socks, at 50 cents per pair, \$306; 19 packs pins, at \$1 per pack, \$19; 53 dozen steel hoes, (negro,) at \$15 per dozen, \$795; 430 satin coats, at \$10 50 each, \$4,515; 756 felling axes, 4 to 6 pounds, at \$2 25 each, \$1,701; 556 pairs pants, at \$6 per pair, \$3,336.	
Perry Fuller & Co.....	do	Aug. 31, 1862	For 61,600 pounds beef, 44 head cattle, at 2½ cents per pound, gross weight	1, 540 00
Perry Fuller & Co.....	do	Aug. 31, 1866	For 30,000 pounds beef, gross weight, at 2½ cents per pound	750 00
Perry Fuller & Co.....	do	Aug. 31, 1866	For 800 sacks flour, 100 pounds each, at \$12 per sack, \$9,600; 100 barrels salt, at \$16 per barrel, \$1,600; 225 bushels corn, at \$2 per bushel, \$450.	11, 650 00
Perry Fuller & Co.....	do	Aug. 31, 1866	For 2,400 pairs men's brogan shoes, at \$2 75 per pair, \$6,600; 2,650 pairs women's brogan shoes, at \$2 40 per pair, \$6,360; 1,400 pairs boys' brogan shoes, at \$2 per pair, \$2,800; 1,500 pairs misses' brogan shoes, at \$2 per pair, \$3,000; 300 men's wool hats, at \$2 each, \$600; 16,000 yards prints, at 37 cents per yard, \$5,920; 14,900 yards 4-4 standard domestic, at 55 cents per yard, \$8,195; 5,150 yards Kentucky jeans, at \$1 10 per yard, \$5,665; 8,490 yards satin, at \$1 50 per yard, \$12,735; 9,170 yards Franklin stripes, at 50 cents per yard, \$4,585; 6,380 yards blue drill, at 50 cents per yard, \$3,190; 4,600 yards Canton flannel, at 40 cents per yard, \$1,840; 7,360 yards blue and gray flannel, at 80 cents per yard, \$5,888; 970 pairs blankets, at \$12 per pair, \$11,640; 300 pounds assorted skein cotton thread, at \$1 25 per pound, \$375; 50,000 needles, at \$1 50 per M., \$75; 730 pairs pants, at \$6 per pair, \$4,380; 600 satin coats, at \$10 50 each, \$6,300; 500 wool shirts, at \$2 50 each, \$1,250; 500 felling axes, from 4 to 6 pounds, at \$2 25 each, \$1,125; 400 steel corn hoes, (negro,) at \$1 25 each, \$500; turning plough irons, complete, at \$14 50 per set, \$2,900.	95, 923 00
Perry Fuller & Co.....	do	Aug. 31, 1866	For 23,750 pounds beef, 25 head, gross weight, at 2½ cents per pound	593 75
Perry Fuller & Co.....	do	Aug. 31, 1866	For 2,000 sacks flour, at \$12 per sack, \$24,000; 300 bushels corn, at \$2 per bushel, \$600	24, 600 00
Perry Fuller & Co.....	do	Aug. 31, 1866	For 20 head beef cattle, 15,250 pounds, gross weight, at 2½ cents per pound, \$305; 131 bushels corn, at \$1 50 per bushel, \$196 50; 50 pounds salt, (280 pounds in a barrel,) at \$16 per barrel, \$2 86; 10,850 bushels corn, at \$1 50 per bushel, \$16,275; 20 barrels salt, at \$16 per barrel, \$320; 18 head of beef cattle, 16,200 pounds gross weight, at 2 cents per pound, \$324.	17, 423 36
John Levering	Com'r Indian Affairs	Dec. 21, 1866	For the amount of his account for services as clerk from December 10, 1865, to January 20, 1866, at \$100 per month.	133 33
James H. Farris	do	Dec. 5, 1866	For services rendered the Indian department from December 20, 1865, to January 31, 1866, at 30 per month.	40 00
George B. Heston	do	Nov. 7, 1866	For 17,500 pounds beef furnished for the use of destitute Indians in the southern superintendency, at \$4 per 100 pounds.	700 00
Perry Fuller & Co.....	do	July 3, 1866	For the amount of the account of George B. Heston and Israel Folsom for supplies furnished the Indian department for the use of destitute Indians in January and February, 1866, and of Emerson Folsom, for 2 months' services, from January 1 to February 28, at \$100 per month, as issuing agent for subsistence, less tax.	1, 948 16

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Rittenhouse, Fowler & Co.	Com'r Indian Affairs...	Jan. 14, 1867	For the amount of Robert Armstrong's account for services rendered as clerk to Special Agent E. T. Smith, from January 20, 1866, to April 30, 1866, at \$100 per month.	\$340 00
			Total	503, 184 95
			<i>Subsistence, clothing, &c., of the Sisseton, Wahpeton, Mdawakanton, and Wahpakoota bands of Sioux Indians.</i>	
N. S. Porter	E. B. Taylor	July 10, 1866	To 53,300 pounds of beef, gross weight, being 26,650 net, at 11 cents per pound, subsistence for Santee Sioux Indians.	2, 931 50
F. J. Dewitt	do.	July 14, 1866	For 10,600 pounds of beef on foot for Santee Sioux Indians, during the removal from Crow Creek, D. T., to Niobrara, N. T., at 5½ cents per pound, \$583; 475 pounds bacon, at 18½ cents, \$89 06; 90 bushels corn, at \$2 50 per bushel, \$225; 3 boxes hard bread, 50 pounds each, at \$7 50 per box, \$22 50.	919 56
Steamer Pocahontas	do.	Sept. 8, 1866	For transporting 11,003 pounds Indian goods from Omaha, N. T., to Santee Sioux agency, at Niobrara, N. T., at \$2 50 per 100 pounds.	275 07
A. G. McCormick & Co.	do.	Sept. 8, 1866	For transporting 62,900 pounds flour and salt from Omaha, N. T., to Niobrara, N. T., for Santee Sioux agency, at \$1 45 per 100 pounds per 100 miles, distance 240 miles.	2, 188 92
Jno. McCormick	do.	Sept. 13, 1866	For 42,108 pounds fresh beef furnished Santee Sioux Indians at 11 cents per pound, purchased in open market until public contract could be let by order of Commissioner of Indian Affairs.	4, 631 88
Jno. McCormick	do.	Sept. 13, 1866	For 3,250 pounds salt for Santee Sioux Indians, at 6 cents per pound, purchased by order of Commissioner of Indian Affairs in open market until public contract could be let.	195 00
A. Groninger	do.	Sept. 21, 1866	To 2 dozen axes, at \$20 per dozen, \$40; 3 kegs nails, 8s and 10s, at \$11 per keg, \$33; 5 boxes 10-14 glass, at \$9 per box, \$45; 4 boxes 10-12 glass, at \$8 50 per box, \$34; 2 boxes 8-10 glass, at \$8 per box, \$16; 8 window sash 10-14, at \$1 75 per sash, \$14; 6 same 10-12, at \$1 50, \$9; 10 pounds putty, at 15 cents per pound, \$1 50; 18 thumb latches complete, at 30 cents per latch, \$5 40; 3 papers glaziers' points, 90 cents; 1 large door-lock, \$2 50. (To repair Santee Sioux agency building at the mouth of Niobrara river.)	201 30
Jno. McCormick	do.	Sept. 30, 1866	For 72,750 pounds beef, gross, 36,375 pounds net, at 11 cents per pound, for Santee Sioux Indians, purchased in open market until public contract could be let, by order of the Commissioner of Indian Affairs.	4, 001 25
Jno. McCormick	do.	Sept. 30, 1866	For 34,400 pounds good merchantable beef, at 11 cents per pound, for Santee Sioux	3, 784 00
Jno. McCormick	do.	Sept. 30, 1866	For 962 bushels corn, at \$1 25 per bushel, delivered at Santee Sioux agency	1, 202 50
Jno. McCormick	do.	Oct. 15, 1866	For 470 sacks flour, (100 pounds each,) 47,000 pounds, at \$6 per 100 pounds, delivered at Santee Sioux agency.	2, 820 00
Thomas J. Stone	do.	Oct. 15, 1866	For use on Santee Sioux agency breaking land, 12 yoke work cattle, at \$150 per yoke	1, 800 00
Jno. McCormick	do.	Oct. 15, 1866	For 23,340 pounds good merchantable beef, at 11 cents per pound, delivered at Santee Sioux agency	2, 567 40
George B. Graff	do.	Oct. 16, 1866	To 16,418 pounds fresh beef, at 11 cents per pound, for Santee Sioux removed to Niobrara	1, 805 98
Thomas J. Stone	do.	Oct. 16, 1866	For services rendered superintending the removal of Santee Sioux from Crow Creek to Niobrara, N. T., from April 21 to June 15, 1866, inclusive, 56 days, at \$1,500 per annum, \$233 33; also, incidental expenses travelling during said time, as follows: Stage fare from Sioux City to Crow Creek, \$20; meals on the way, \$7; meals and lodging at Niobrara, \$8; same at Crow Creek, \$7; stage fare from Niobrara to Sioux City, \$8 50; less 5 per cent. internal revenue tax on \$140, \$7.	283 33
Thomas Martin	do.	Oct. 16, 1866	For 1 gallon castor oil, \$4 50, and can, 65 cents, \$5 15; 5 gallons alcohol, at \$6, and demijohn, \$1 50,	245 75

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Wheeler, Nelson & Co....	Com'r of Indian Affairs.	Aug. 17, 1866	300 pairs men's heavy shoes, at \$2, \$600; case and strap, \$7 50—for Sisseton, Wahpeton, Medawakan-ton and Wahpakoota bands of Sioux.	\$607 50
Chick, Armajo & Co.....	do.	Aug. 29, 1866	For transportation of Indian indemnity goods, as per bills of lading and schedules.....	312 49
F. J. DeWitt.....	do.	Oct. 24, 1866	For 67 sacks flour for Crow Creek agency, at \$10, \$670; 90 sacks for same, at \$10, \$900; 46,200 pounds beef delivered at Crow Creek agency, on foot, at 5¢ cents, \$2,542 10; 39,455 pounds beef, delivered at same, at 5¢ cents, \$2,170 02; 49 sacks flour for Crow Creek agency, at \$10, \$490, 131½ bushels corn, delivered at Crow Creek, for feeding Indians, at \$3, \$394 50.	7, 166 62
Thomas J. Stone.....	do.	Nov. 6, 1866	For 59,050 pounds beef furnished Indian department for Santee Sioux, at 5½ cents per pound.....	3, 247 75
Charles T. Thorndike....	do.	Dec. 6, 1866	For transportation of flour from Council Bluffs, Neb., for Indian department.....	2, 026 08
J. A. Smith.....	do.	Dec. 20, 1866	For transportation of Indian goods from St. Louis, Mo., to Omaha and Yaneton, in August, 1866.	17 04
Jededeoh Brown.....	do.	Jan. 4, 1867	Being balance due him on settlement of his accounts as special Indian agent.....	413 24
F. J. DeWitt.....	do.	Mar. 27, 1867	For amount of account for beef, flour, and salt furnished as supplies to Indian department in November and December, 1866, and January, 1867, as per settlement of his account.	17, 220 47
Wilson & Bradbury.....	do.	Feb. 19, 1867	50 pairs white Mackinaw blankets, 2½-point, 6 pounds, at \$7 50, \$375; 50 same, at \$7 50, \$375; 50 same, at \$7 50, \$375; 20 same, at \$7 50, \$150; 30 pairs white Mackinaw blankets, 3-point, 8 pounds, at \$10, \$300; 50 same, at \$10, \$500; 50 pairs white Mackinaw blankets, 1½-point, 3½ pounds, at \$4 37½, \$218 75; 50 same, at \$10 37½, \$218 75; 7 pairs wrappers, \$42; 23 pieces wool flannels, (linseys,) 1,029 yards, at 41 cents, \$421 89; 1 gross fishing lines, 32-24, at \$8 50; 1 gross same, 32-18, at \$1 50; 500 fish hooks, \$3; 3 pieces dark tweed, (jeans,) 133 yards, at 35 cents, \$46 55; 8 pieces fancy tweed, (jeans,) 280 yards, at 32½ cents, \$91; 9 pieces brown drills, 357 yards, at 24½ cents, \$87 47; 6 pieces "Appleton A" brown sheeting, 239 yards, at 23 cents, \$54 97; 1 bale of same, 788 yards, at 23 cents, \$181 24; 4 pieces dark blue "saved list" Indian cloth, 117½ yards, at \$1 90, \$223 72; 1 bale hickory stripes, 520½ yards, at 21 cents, \$109 30; 21 pieces fancy tweed, (jeans,) 854½ yards, at 35 cents, \$299 08; cooperage, \$1 20—for Sisseton and Wahpeton Sioux.	4, 686 92
J. M. Stone.....	do.	Mar. 26, 1867	To amount placed in hands of J. M. Stone, Indian agent, for necessary expenses of Santee Sioux agency.	5, 268 33
C. Francis Bates.....	do.	May 4, 1867	300 pairs 3-point white Mackinaw blankets, 8s, at \$18, \$3,000; 50 pairs 2½-point white Mackinaw blankets, 6s, at \$7 50, \$375; 150 3-point dark blue blankets, 8s, at \$11 20, \$1,680; 10 pairs wrappers, at \$6, \$60; drayage, \$3 38; 16 pieces saved list dark blue cloth, 497½ yards, and 16 pieces saved list dark blue cloth, 492½ yards—994½ yards, at \$2 25, \$2,238 19; drayage, \$1. For Santee Sioux.	7, 357 57
W. D. Wallach.....	do.	May 15, 1867	To advertisement in Evening Star for proposals for cattle for Indian service.....	48 00
Wilkerson & Bittenger....	do.	May 20, 1867	To advertising for proposals for beef cattle for Indian service, to April 6, 1867.....	21 60
Prescott, Callahan & Hum3.	do.	May 20, 1867	To advertisement in Daily Commercial, proposals for cattle for Indian service.....	20 70
Hunt & Co.....	do.	May 16, 1867	To 144 frying-pans, at 30 cents, \$43 20; 72 frying-pans, at 30 cents, \$21 60; 24 frying-pans, at 30 cents, \$7 20; 50 dozen 6-inch butcher knives, at \$4 75, \$237 50; 50 dozen table spoons, iron, at 29 cents, \$14 50; 100 dozen large fish hooks, at 4 cents, \$4; 50 large fish lines, at 50 cents, \$25; 25 dozen 6-quart tin pans, pressed, at \$2 35, \$58 75; 25 dozen 4-quart tin pans, pressed, \$58 75; 25 dozen 2 quart tin pans, pressed, \$58 75; 50 dozen tin cups, at 65 cents, \$32 50; 24 dozen axe handles, at \$17, \$408; 6 cases, and strapping, \$8; cartage, \$2 75.	980 50
John V. Farwell & Co....	do.	May 21, 1867	216 8-4 wool shawls, at \$1 70, \$367 20; 50 pounds linen thread, at \$1 35, \$67 50; 2,498½ yards blue drilling, at 28 cents, \$699 65; 3,500 yards brown drilling, at 24 cents, \$840; 2,499½ yards red ticking, at 30 cents, 749 93; 994½ yards satinnet, at 50 cents, \$497 12; 980 yards hickory shirting, at 21 cents, \$205 80; 1,969 yards brown sheeting, at 22 cents, \$433 18; 989 yards duck, at 45 cents, \$445 05; 900 hickory shirts, at 80 cents, \$720; 3,989½ yards standard prints, at 16½ cents, \$658 26; 965 yards flannel,	7, 160 19

Hunt & Co.....	do	May 23, 1867	at 40 cents, \$386; 50 dozen wool socks, at \$3 50, \$1 75; 380 pairs men's shoes, at \$2 25, \$855; 1 lot pins, \$10; package, straps, and cartage, \$42 50; package, straps, and cartage for shoes, \$8. For Santee Sioux.	516 40
Snow, Coyle & Co.....	do	June 13, 1867	To bill of hardware furnished for Santee Sioux: 500 camp kettles, at 95 cents, \$475; boxes, strapping, and drayage, \$41 40.	68 00
Washington Omnibus Co.....	do	Apr. 8, 1867	For advertising in National Intelligencer for proposals for Indian cattle, and rewards for lost Indians....	7 50
Baltimore & Ohio Railroad Company.	Samuel D. Hinman.....	Apr. 8, 1867	To 15 seats to Baltimore depot, at 50 cents.....	135 25
	do		To 15 tickets from Washington to New York, for 13 Indians and 2 whites, at \$8 75, \$131 25; 1 ticket for Indian accompanying sick chief from Washington to Baltimore, \$1 50; carriage for sick chief and party from Baltimore depot to Harrisburg depot, \$2 50.	
Philadelphia Coach Co., &c.	do	Apr. 9, 1867	To 15 seats from Baltimore depot to Continental Hotel, Philadelphia, at 50 cents, \$7 50; street car fare during stay of party in city, \$3; 15 seats from Continental Hotel to New York depot, \$7 50.	18 00
Continental Hotel, Phil'a	do	Apr. 9, 1867	To board of S. D. Hinman and party, (15 persons,) 1 day	73 40
Lynde & Lamb.....	do	Apr. 10, 1867	To board of 14 Indians and 1 agent & of a day at Howard Hotel, New York.....	45 00
New York Coach and Street Car Companies.	do	Apr. 10, 1867	To 15 seats from Philadelphia railroad ferry to Howard Hotel, \$7 50; street car fare during stay of party in New York, \$3 60; 15 seats from Howard Hotel to Allentown depot, \$7 50.	18 60
Pittsburg, Fort Wayne & Chicago railroad.	do	Apr. 10, 1867	To 15 railroad tickets from New York to Chicago, at \$24 95.....	374 25
Charles W. Kuhle.....	do	Apr. 10, 1867	To dinner for 13 Indians, agent, and assistant, (15,) at 75 cents each, at Lebanon, Pennsylvania.....	11 25
D. R. Miller & Co.....	do	Apr. 10, 1867	To supper for 13 Indians and 2 whites, at 75 cents each, at Altoona, Pennsylvania.....	11 25
Daniel Soubeck.....	do	Apr. 11, 1867	To breakfast for 13 Indians and 2 whites, at 75 cents each, at Alliance, Ohio.....	11 25
Hewett & Russell.....	do	Apr. 11, 1867	To dinner for 13 Indians, agent, and assistant, (15,) at \$1 each, at Continental Hotel, Crestline, Ohio	15 00
H. McKinnie.....	do	Apr. 11, 1867	To supper for 13 Indians, agent, and assistant, (15,) at 75 cents each, at Fort Wayne, Indiana.....	11 25
Chicago Coach Company	do	Apr. 12, 1867	To 15 seats from Pittsburg, Fort Wayne, & Chicago railroad depot to depot of Iowa division of Northwestern railroad, at 50 cents each.	7 50
Wright's Hotel.....	do	Apr. 12, 1867	To breakfast for 13 Indians, agent, and assistant, (15,) at 50 cents, \$7 50; lodging for party, at 50 cents each, \$7 50, at Chicago, Illinois.	15 00
Chicago & Northwestern railroad.	do	Apr. 12, 1867	To 15 railroad tickets from Chicago to Denison, Iowa, at \$18 55.....	278 25
D. Warnley.....	do	Apr. 12, 1867	To dinner for 15 persons, (13 Indians and 2 whites,) at 75 cents each, at Dixon, Illinois.....	11 25
P. Cheney, jr.....	do	Apr. 12, 1867	To supper for 13 Indians and 2 whites, (15,) at 75 cents each, at Cedar Rapids, Iowa	11 25
A. J. Westcott.....	do	Apr. 16, 1867	To board for 13 Indians and 2 whites for 34 days, at \$2 50 per day, at Boone Station, Iowa.....	121 87
H. H. Jackson.....	do	Apr. 17, 1867	To 1 day's board for 13 Indians and 2 whites, at \$2 50 per day, at Crawford House, Denison, Iowa.....	37 50
Northwestern Stage Co.	do	Apr. 17, 1867	To 15 seats from Denison to Sioux City, Iowa, for 13 Indians and 2 whites, at \$3.....	120 00
S. T. Cameron.....	do	Apr. 17, 1867	To dinner for 13 Indians and 2 whites, at 75 cents, at Prairie Stage Station.....	11 25
A. S. Comstock.....	do	Apr. 18, 1867	To supper, lodging, and breakfast for W. R. Goodfellow and 5 Indians, (6,) \$9; supper, lodging, and breakfast for Rev. S. D. Hinman and 8 Indians, (9,) \$13 50, at Mapleton Station, Iowa.	22 50
F. L. Smith.....	do	Apr. 19, 1867	To dinner, supper, lodging, and breakfast for Rev. S. D. Hinman and 8 Indians, (9,) at \$2 each, \$12; dinner, supper, lodging, and breakfast for Rev. S. D. Hinman and 5 Indians, (9,) at \$2 each, \$18.	30 00
Mendul Metcalf.....	do	Apr. 19, 1867	To dinner for 13 Indians and 1 white, (14,) at 50 cents each, \$7; dinner for Rev. Mr. Hinman, 50 cents..	7 50
Mathieson & Sick.....	do	Apr. 22, 1867	To 3 days' board for 13 Indians and 2 whites, (15,) at \$2 50 per day, at Sioux City, Iowa.....	112 50
H. D. Booge & Co.....	do	Apr. 22, 1867	To bill for rations of Indians on steamboat: 74 pounds sweet crackers, at 20 cents, \$14 80; 18 pounds cheese, at 22 cents, \$3 96; 115 pounds ham, at 25 cents, \$28 75; 1 dozen green corn, \$6 50; 1 dozen cans turkey, \$6 50.	60 51
Steamboat Cora.....	do	Apr. 22, 1867	To transportation of 13 Sioux Indians and their baggage from Sioux City, Iowa, to Niobrara, Nebraska, 200 miles, at \$8, \$104; cabin passage for Rev. S. D. Hinman and W. R. Goodfellow, at \$20, \$40; cooking rations for Indians, \$4.	148 00
H. D. Booge & Co.....	do		To 3 handkerchiefs, at \$1 40, \$4 20; 2 boxes collars, at 40 cents, 80 cents; 2 neck-ties, \$1 40; hair brush, \$1 35; 2 combs, 50 cents; tooth brush, 40 cents; carpet sack, \$3 50; overcoat, \$21; vest, \$3; 1 pair pants, \$5 25; 1 pair boots, \$6; 2 pairs drawers, at \$1 40, \$2 80; 1 pair shoes, \$3—as outfit for 1 Indian.	53 20

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Zephier Rencounter.....	Samuel D. Hinman	Apr. 8, 1867	To travelling and other expenses of sick chief Warmy Arpedan (Passing Hail) from Washington, D. C., to Niobrara reservation, Nebraska, and to travelling expenses of myself and Taxunkamaza, (Iron Dog,) my Indian assistant, from Washington to the Santee reservation, in Nebraska.	\$346 00
Prescott & Hume	Com'r of Indian Affairs.	June 24, 1867	For advertising in Leavenworth Commercial proposals for cattle for Indian service	23 62
D. C. Forney	do	June 20, 1867	For advertising in Daily Chronicle proposals for cattle for Indian service	66 50
John P. Cadogan & Co.	do	June 20, 1867	For advertising in Quincy Herald proposals for cattle for Indian service	4 64
Mahoney, Hutchins & Hodnett.	do	June 18, 1867	For advertising in St. Louis Daily Times proposals for cattle for Indian service	29 90
William S. Coombs.....	C. H. Mix.....	Mar. 1, 1867	To $\frac{1}{4}$ ream foolscap paper, at \$10, \$5; $\frac{1}{4}$ ream extra letter paper, at \$10, \$5; 1 record book, \$2; 1 ledger, \$2 50; 1 index book, 35 cents; 100 official envelopes, \$1 20; 200 white official envelopes, at \$1 20, \$2 40; 1 quart Arnold's ink, \$1 50; 1 bottle carmine, \$1; 1 bottle mucilage, 75 cents; 1 inkstand, \$1; 1 dozen pencils, \$1 50; 6 penholders, at 16 cents, 90 cents; 2 quires post office paper, at 75 cents, \$1 50; blot pad, 50 cents; 1 memorandum, 25 cents; 200 letter envelopes, \$2—\$2 25.	29 35
Gottlieb Kreuz.....	do	Mar. 4, 1867	For 6 yoke of oxen, at \$150 per yoke	900 00
Michael S. Gabbert.....	do	Mar. 4, 1867	For 5 yoke of oxen, at \$150 per yoke	750 00
William Gorman.....	do	Mar. 4, 1867	For 3 yoke of oxen, at \$150 per yoke	450 00
F. W. Lueben	do	Mar. 4, 1867	For 2 yoke of oxen, at \$150 per yoke	300 00
Gottlieb Reidler	do	Mar. 4, 1867	For 10 yoke of oxen, at \$150 per yoke	1,500 00
Clement Derpporn.....	do	Mar. 4, 1867	For services in assisting C. H. Mix, special agent, in purchasing cattle, commencing February 25 and ending March 4, 1867, both days included, self and team 8 days, at \$6 per day.	48 00
Enlys B. Haney	do	Mar. 4, 1867	For services in assisting C. H. Mix, special agent, in purchasing cattle, commencing February 21 and ending February 28, 1867, both days inclusive, self and team 8 days, at \$6 per day.	48 00
Christian Ostermann.....	do	Mar. 4, 1867	For 3 yoke of oxen, at \$150 per yoke	450 00
Thomas Zimmermann	do	Mar. 4, 1867	For services in assisting C. H. Mix, special agent, in buying cattle, commencing February 21 and ending February 23, 1867, both days inclusive, self and team, at \$6 per day.	18 00
John Pollack	do	Mar. 5, 1867	For 5 yoke of oxen, at \$150 per yoke	750 00
L. Oberst.....	do	Mar. 5, 1867	For 2 yoke of oxen, at \$150 per yoke	300 00
H. Pochler & Co.....	do	Mar. 5, 1867	For amount paid American Express Company as charges on 13 packages of goods, marked "Surrendered Sioux Indians, Lake Traverse, Dakota Territory," \$441 70; on charges for storage and commission, \$20.	461 70
Charles Hoemlein.....	do	Mar. 7, 1867	For repairing sleigh for C. H. Mix, special agent, \$4 85; to iron work on 30 sleds, at \$1 50 each, \$45.....	49 85
H. Pochler & Co.....	do	Mar. 7, 1867	For 1,200 feet lumber, at \$2, \$24; 34 sleds, at \$14 50, \$493; use of team hauling lumber, \$8; 152 barrels of flour, at \$9 per barrel, \$1,368; 7,068 pounds of feed, at \$1 50 per cwt., \$106 02; use of 90 sacks, at 10 cents each, \$9; 1 yoke of oxen, \$150.	2,158 02
J. Frankinfield	do	Mar. 7, 1867	To 3 dish pans, at \$1 50, \$4 50; 3 6-quart pans, at 50 cents, \$1 50; 1 wash dish, 50 cents; 2 dozen tin plates, at \$1 25, \$2 50; 2 dozen tin cups, at \$1 25, \$2 50; 3 frying-pans, at 75 cents, \$2 25; 3 coffee pots, at 65 cents, \$1 95; 2 reflectors, at \$3 50, \$7; 3 ox yokes, at \$2, \$6; 5 iron bolts, at 10 cents, 50 cents; 1 dozen iron bolts, \$1 80.	31 00
William McCurry.....	do	Mar. 7, 1867	For services as teamster to supply train for surrendered Sioux, commencing March 4 and ending March 7, 1867, both days inclusive, 4 days, at \$1 10 per day.	4 40
Adam Buck	do	Mar. 8, 1867	For boarding 16 men, commencing March 3, noon, and ending March 8, 1867, morning, 44 days, \$95 04; boarding 2 men, commencing March 4 and ending March 7, 1867, 4 days each, at \$1 25, \$10; keeping 11 yoke of oxen 1 day, at 60 cents, \$6 60.	111 64
Didra & Oberst.....	do	Mar. 8, 1867	For 120 pounds fresh pork, at 14 cents, \$16 80; 30 pounds salt, at 3 cents, 90 cents; 150 pounds salt	71 15

H. Pochler & Co.....	do	Mar. 8, 1868	pork, at 18 cents, \$27; 1 box, 50 cents; 173 pounds beef, at 15 cents, \$25 95. For 38 pounds rope, at 30 cents, 4 axes, at \$1 75, 4 handles, at 45 cents—\$20 20; 1 drawing knife, \$2 25, 3 augers, at \$1 36½, 3 handles, at 15 cents—\$6 80; 2 bits, \$1 50, 5 pounds nails, 50 cents, 1 9-12 dozen knives and forks, \$5 52½—\$7 02½; matches, \$2 20, 2 shovels, \$3 50, 6 helvies, \$2 40—\$7 90; 1 coffee mill, \$1 50; 50 pounds sugar, \$8 50; 30 pounds coffee, \$11 50—\$21 50; 4½ pounds tea, \$2, soda, 20 cents, saleratus, 40 cents—\$9 60; 6 pails, \$2 40, 4 sets spoons, \$2, 3 butcher knives, \$175—\$6 15; 5 bars soap, 90 cents, 15 ox yokes, \$30—\$30 90; 30 ox bows, \$7 50, 9 iron staples, \$18 25, 22 chains, \$77—\$102 75; 1 bushel beans, \$2, 2 bed cords, 70 cents, 1 hand saw, \$2 25—\$4 95; 1 wrench, \$1 25, 1 sack salt, 40 cents, 7½ bushels oats, \$5 62½—\$7 27½; 1 ring, 75 cents, 10 keys, \$1, 4 links for chain, \$1—\$2 75; 10 links, \$1, lengthening staple, 25 cents, \$1 25; blacksmithing, 50 cents, branding iron, 50 cents—\$1; 1½ cords of wood, \$4 50, 8 pairs bow keys, \$2 40, 1 camp kettle, \$2—\$8 90; 3 papers pepper, 45 cents, 25 pounds butter, \$6 25, 74 pounds crackers, \$9 25—\$15 95; 10 tons hay, at \$7, \$70. To board of C. H. Mix 1 day, \$1 50; board of 1 man, commencing February 16 and ending March 8, 1867, 11 days, at \$1 50 per day, \$16 50; board of 5 men, commencing March 4 and ending March 8, 1867, 5 days each, at \$1 50 per day, \$37 50. To 2 tons hay, at \$8 50 per ton, \$17; use of house, wood, and stove, \$3; 2 meals for C. H. Mix, special agent, 70 cents.	324 90
John Bruggemann.....	do	Mar. 8, 1867	2 tons hay, at \$9, \$18; supper, 40 cents, lodging, 25 cents, breakfast, 40 cents, for 2 men, at \$1 05 each, \$2 10; use of house, stove, and wood, \$3. For 2 tons hay, at \$2, \$16; use of horse, wood, and stove, \$3; supper, 35 cents, lodging, 25 cents, break- fast, 35 cents, for 2 men, each 95 cents, \$1 90; keeping team over night, 50 cents. For 2 axes, at \$1 75, \$3 50; 2 helvies, at 35 cents, 70 cents; 10 carriage bolts, 6-inch, 10 cents, 60 cents; 1 auger and handle, 80 cents. For supper, 50 cents, lodging, 50 cents, and breakfast, 50 cents, for 2 men, each \$1 50, \$3; keeping team over night, \$1; 1 heavy chain, \$4 50; use of team to St. Peter's, \$5. For 1 yoke oxen, \$150; 3 tons hay, at \$8, \$24; use of house, wood, and stove, \$3. For supper, lodging, and breakfast for C. H. Mix and 6 men, each \$1 25. For 2 tons hay, at \$7, \$14; use of house, wood, and stove, \$3; 2 meals, 50 cents each, \$1. For hay for 75 head of oxen, at 50 cents each, \$37 50; lodging and use of stove for teamsters, \$5. For 1 barrel crackers, 72 pounds, at 12 cents, \$9; 3 pounds cream tartar, at 60 cents, \$1 80; 2 pounds soda, at 20 cents, 40 cents; 16½ pounds sugar, \$3. For services assisting C. H. Mix, special agent, in buying cattle and taking charge of train, commencing February 25 and ending March 17, 1867, 21 days, at \$3 per day, \$63; fare from St. Paul to Belleplain, \$3; board at Belleplain, \$2 50; hire of horse to hunt cattle, \$3; fare from Belleplain to Henderson, \$1 50; hire of team to hunt cattle, \$5; paid at Swan lake, hay for cattle and use of horse, \$25; paid guide from Nondrejan Grove to St. Peter's road, \$2; fare from Swan lake to Fort Ridgley, \$5.	55 50
Paessler Miller.....	do	Mar. 9, 1867	To board of D. Stewart, commencing March 15 and ending March 17, 1867, 2½ days, at \$2 per day, \$5; supper, lodging, and breakfast of C. H. Mix, \$1 50; keeping team over night, \$1—\$2 50. To 2 tons hay, at \$8, \$16; use of house, wood, and stove, \$3. To 2 tons hay, at \$7, \$14; hauling same, \$8; use of house, wood, and stove, \$3; 2 meals, at 50 cents each, \$1.	20 70
Richard Charles	do	Mar. 11, 1867	For services as teamster to supply train for surrendered Sioux, commencing March 14 and ending March 23, 1867, both days inclusive, 10 days, at \$1 10, \$11; allowing 3 days to get home, and \$10 to pay stage fare and expenses to St. Peter's, \$10.	23 10
Henry Altnow.....	do	Mar. 14, 1867	To 100 pounds pork, at 18 cents. To 1 yoke oxen. To 2 tons of hay, and keeping men. To 3½ tons hay, at \$9, \$29 25; 1 bushel potatoes, \$1; use of house and stove for teamsters, \$5. To 4 tons hay, at \$8, \$32; use of house, wood, and stove 2 days, \$5. To 2 tons hay, at \$8 per ton. To hay, and use of house, wood, and stove.	21 40
A. John Lamberton.....	do	Mar. 14, 1867		5 60
T. M. Cullen	do	Mar. 14, 1867		13 50
Jacob Lenord	do	Mar. 14, 1867		177 00
Josiah Horner	do	Mar. 14, 1867		8 75
Frederick Fritsche.....	do	Mar. 15, 1867		18 00
John Yeunkee.....	do	Mar. 16, 1867		42 50
H. Simmonds	do	Mar. 17, 1867		14 20
D. Stewart	do	Mar. 17, 1867		110 00
M. P. Clark.....	do	Mar. 18, 1867		7 50
Henry Groof	do	Mar. 18, 1867		19 00
Norman Webster	do	Mar. 19, 1867		26 00
William Chapman	do	Mar. 20, 1867		21 00
Solomon Robert	do	Mar. 20, 1867		18 00
August Koth	do	Mar. 20, 1867		150 00
J. B. McMillan	do	Mar. 20, 1867		18 00
G. P. Greene.....	do	Mar. 22, 1867		35 25
Magloire Robidon.....	do	Mar. 23, 1867		37 00
Isaac Earl.....	do	Mar. 24, 1867		16 00
James Brofee.....	do	Mar. 27, 1867		12 00

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Scott Campbell.....	C. H. Mix.....	Mar. 28, 1867	To keeping 2 men and team over night—supper, lodging, and breakfast for men, each \$1 50; team, \$1—\$4; services for self, team, as guide, and transporting supplies for surrendered Sioux, commencing March 24 and ending March 31, both days inclusive, 8 days, at \$5 per day, allowing 3 days to get home, \$40.	\$44 00
C. H. Mix.....	do	Mar. 31, 1867	To amount paid Mr. Grant for 2 tons hay, \$16; 4 meals, each 35 cents, and keeping team, 50 cents—\$17 90; to amount paid a Nonsejia farmer for 3 tons hay, at \$7 per ton, and use of house, wood, and stove, \$6, \$27; to amount paid J. B. Reynolds, as per voucher No. 1, \$1 25; to amount paid B. F. Brate, as per voucher No. 2, \$3; to amount paid Dan. Davannah, as per voucher No. 3, \$10; to mileage from Washington, D. C., to Henderson, Minnesota, and from Henderson to St. Paul, and return to Henderson, 1,553 miles, at 10 cents per mile, \$155 30; to services as special agent for surrendered Sioux of Fort Wadsworth and Lake Traverse, Dakota Territory, commencing February 12 and ending February 28, 1867, both days included, 17 days, at \$5 per day, \$85.	299 45
Total.....				113, 779 74
Vaccination of Indians.				
Doctor McWilliams.....	Charles E. Mix.....	Mar. 18, 1867	To vaccinating 21 Sioux, at \$3, \$63; 1 interpreter, \$3; 4 Seneca, at \$3, \$12; 2 Pampas, at \$3, \$6; 4 Shawnees, at \$3, \$12; 3 Wyandotts, at \$3, \$9; 7 Pottawatomies, at \$3, \$21; 6 Sac and Fox of Missouri, at \$3, \$18; 2 Sac and Fox of Mississippi, at \$3, \$6; 6 Crows, at \$3, \$18; 5 Kitapoos, at \$3, \$15; 5 Shawnees, at \$3, \$15; 4 Miamies, at \$3, \$12; 14 Chippewas, at \$3, \$42; 2 interpreters, at \$3, \$6; 4 Chippewas, at \$3, \$12; 44 Sioux, at \$3, \$132.	402 00
Mrs. A. F. Beveridge....	J. R. Goodwin.....	Sept. 3, 1866	To separate rooms, fire, lights, extra servant, and attention for the following persons, delegates of the Choctaw, Chickasaw, and Cherokee nations, while sick at the Washington House, during the months of February, March, and April, and the consequent loss of articles of bedding, &c.: Colonel Adair, sick with small-pox about four weeks, \$90; Mr. Mitchell, sick with small-pox about 20 days, \$60; Robert Love, sick with small-pox three weeks, \$63; Governor Colbert, sick with pneumonia six weeks, \$135; Governor Wade, sick with pneumonia five weeks, \$112; Governor Pickens, to separate rooms, \$30; amount allowed by Commissioner of Indian Affairs, \$500; 2 large hair mattresses, \$70; 1 small hair mattress, \$25; 4 feather pillows, and 4 cases, \$10; 5 sheets, \$10; 2 blankets, \$20; 2 comforts, \$15; 6 towels, \$3.	500 00
A. McCartney, M. D.....	G. C. Snow	Sept. 29, 1866	To medical attention and vaccinating the refugee Seminole Indians, located near Neosho Falls, Kansas, from the 1st day of October, A. D. 1862, to the 1st day of April, A. D. 1863, furnishing his own horse, medicines, &c., during the time, \$350; also for medical attention and vaccinating same Indians from April 1, 1863, to October 1, 1863, medicines, &c., furnished, \$250.	600 00
Doctor V. Smith.....	L. E. Webb.....	Mar. 31, 1867	For services rendered and medicines furnished the Chippewas of Lake Superior, as per bill items enclosed, the same having been authorized to be paid by Commissioner of Indian Affairs under date of March 2, 1867.	185 50
Total.....				1, 687 50

Henry Sonneborn.....	George M. Reyno'ds....	Sept. 30, 1866	For this amount for board for the Seminole delegation, viz: John Chup-co, Jos. Harjo, Cho-coto harjo, Robert Johnson, interpreter, from January 20, 1866, to July 24, 1866, both days inclusive, 194 days, at \$1 50 per day each, \$1,164; washing bill during same time, \$88.	1,252 00
The Oberlin college.....	Richard M. Smith.....	Sept. 30, 1866	For tuition, board, lodging, washing, mending, fuel, light, and medical attendance to and for Joseph Waw-kay-zoo, an Indian youth and student of the Ottawas and Chippewa tribe of Indians, Michigan, while attending the Oberlin College, Ohio, for the quarter commencing July 1, 1866, and ending this day by the permission of Indian Agent Smith.	75 00
David Wilkinson	G. A. Colton	Jan. 30, 1867	For board and tuition of Charley Snapp, a Miami boy	150 00
P. R. Mesphet	do	Jan. 17, 1867	For labor in quarrying rock, hauling rock, laying the foundation, and in removing the blacksmith's shop for the use of the "Miamies," as a school-house under the direction of Agent Cotton, as follows: 25 days, at \$3 per day.	75 00
J. W. Buckley, M. D.....	George A. Reynolds	Sept. 30, 1866	For medical attendance on Seminole delegation from January 12 to July 23, 1866, as follows: Four cases constitutional syphilis, \$200; 3 cases gonorrhoea, \$100; medicines and treatment of other non-syphilitic complaints, \$65.	365 00
North Central railroad	do	Sept. 30, 1866	For this amount paid for transportation of 5 Seminole delegates from Washington, D. C., to St. Louis, Missouri, at the rate of \$32 each, as follows, to wit: John Chup-co, Jos. Harjo, Cho-coto-harjo, John Brown, Robert Johnson, interpreter, \$160; for transportation of same delegation from St. Louis to Lawrence, Kansas, \$17 50 each, \$87 50.	247 50
George A. Reynolds	do	Sept. 30, 1866	For this amount for incidental travelling expenses while in charge of the Creek and Seminole delegation while returning from Washington, D. C., to Lawrence, Kansas, as follows: For transportation from hotel to Washington depot, \$16; for transportation of baggage from Baltimore depot to North Central railroad depot, \$7 50; for portage, \$2; sleeping cars, \$7; breakfasts at Altoona, \$10 50; dinner at Pittsburg, \$10 50; supper at Alliance, \$11; sleeping cars, \$7; breakfast at Indianapolis, \$10 50; dinner at Indianapolis, \$10 50; supper at Indianapolis, \$10 50; sleeping cars, \$7; breakfast at Charleston, \$10 50; dinner at Bunker Hill, \$10 50; hotel bill at St. Louis, (see voucher;) portage, \$2 50; transportation of passengers and baggage to hotel, \$10 50; from hotel to depot, \$10 50; supper at Franklin, \$10 50; sleeping cars, \$7; breakfast at Wyandott, \$13; transportation of baggage and fare at Lawrence, \$15; extra charge on baggage from Washington to Lawrence, \$44; hotel bill at Lawrence, (see voucher.)	244 00
George A. Reynolds	do	Sept. 30, 1866	For this amount turned over to the following delegates for personal and incidental expenses while in Washington, D. C., while making treaty with the United States, viz: John Chup-co, \$100; Jos. Harjo, \$100; Cho-coto-harjo, \$100; John F. Brown, \$100; Robert Johnson, (interpreter,) \$100 as per estimate submitted to Superintendent Sells.	500 00
George A. Reynolds	do	Sept. 30, 1866	In commutation of transportation and travelling expenses from Washington, D. C., to temporary Seminole agency in charge of Seminole delegation.	150 00
Thomas & Reynolds	do	Sept. 30, 1866	For use of two 4-horse teams in transporting Seminole delegation, their baggage and provisions from Lawrence, Kansas, to Seminole agency, 30 days, at the rate of \$6 per day, each.	360 00
G. W. Sebert & Co.....	do	Sept. 30, 1866	108 pounds ham, at 30 cents, \$32 40; 75 pounds bacon, at 25 cents, \$18 75; 15 pounds coffee, at 33 cents, \$4 95; 2 pounds tea, at \$2—\$4; 1 coffee-mill, \$1 50; 30 pounds sugar, at 20 cents, \$6; 10 pounds crushed sugar, at 22 cents, \$2 20; 1 sack S. R. flour, 50 pounds, \$6 75; 2 bottles pickles, at 80 cents, \$1 60; 1 dozen cans oysters, \$6; 2 dozen boxes sardines, at \$4—\$8; 20 bars soap, at 15 cents, \$3; 1 bottle pepper sauce, 60 cents; 25 pounds dried beef, at 35 cents, \$8 75; 10 pounds candles, at 30 cents, \$3; 1 bake pan, \$1 25; 1 fry pan, \$1 25; 1 dozen knives and forks, \$2; 1 camp kettle, \$1 75; 1 wash basin, \$1; 1 butcher knife, \$1 25; 1 bake oven, \$3; 1 dozen cups, \$1 50; 5 gallons molasses, at \$1 50—\$7 50.	128 00
J. S. Atkinson.....	do	Sept. 30, 1866	For this amount paid for transportation and provisions for Seminole delegation from temporary agency at Fort Gibson, Cherokee nation, to Seminole agency, 160 miles, and expenses of council while reporting and explaining the treaty to nation.	250 00
R. C. Ludlum	do	Sept. 30, 1866	For rent of office and commissary building for special agent, E. J. Brown, during the 3d quarter ending September 30, 1866.	40 00

DISBURSEMENTS FOR INDIAN SERVICE.

Statement of disbursements for contingent and miscellaneous purposes for the Indian service, &c.—Continued.

To whom paid.	By whom paid.	Date of payment.	Objects of expenditure.	Amount paid.
Rufus West.....	George A. Reynolds...	Sept. 30, 1866	For this amount paid for ferriage of the Seminole Indians across the Arkansas river, going to Fort Gibson for supplies and clothing, during the 1st, 2d, and 3d quarters of 1866.	\$823 50
Maggie A. Rogers.....	H. W. Martin.....	July 14, 1866	For her services as teacher of the Sac and Fox Mission school from April 1 to July 1, 1866, at the rate of \$600 per annum.	150 00
Hill & Mendenhall.....	do	Sept. 25, 1866	11 bedsteads, \$99; 1 dozen flag-seat chairs, \$18; 1 dozen split-bottom chairs, \$15; 1 Bos. rocker, \$6 50; 1 single lounge, \$5 50; 1 breakfast table, \$7; 1 dining table, \$12.	163 00
Stettaner & Bro	do	Sept. 25, 1866	2 stacks ticking, 80 yards, at 45 cents, \$36; 1 stack A, brown, 39½ yards, at 25 cents, \$9 88; 1 Indian Head, brown, 41½ yards, at 25 cents, \$10 31.	56 19
William Whistler & Co ..	do	Sept. 28, 1866	For 3 pairs 3-point white Mackinaw blankets, at \$16½ per pair	50 00
Miss C. McCully.....	C. B. Rich.....	Nov. 8, 1866	To 13 weeks' board of Miss Laura Parker at the Young Ladies' Land Office School at Batavia, New York, commencing September 3, 1866, and ending December 3, 1866, at \$5 per week, \$65; to tuition in English branches, same for 13 weeks, \$8; music and use of piano, 13 weeks, \$14; to amount of bill paid Dr. Clark for advice and medicine rendered for Miss L. Parker during her illness at commencement of term, \$10.	97 00
Bryant & Stratton.....	do	Nov. 13, 1866	To tuition for Elliott Printup from September 1 to December 21, 1866, \$15; stationery, books, and pens, \$3 25; board from August 28 to December 21, at \$5 per week, \$82 50.	100 75
G. W. Seminary, N. Y. .	do	Nov. 16, 1866	To board and tuition of Salina Jameson for 1 term, commencing September 20 and ending December 19, 1866, 13 weeks, \$58 83; to board and tuition of Sarah White for 1 term, commencing September 20 and ending December 19, 1866, 13 weeks, \$58 83; lessons in penmanship for both above, \$10.	127 66
Maggie A. Rogers	H. W. Martin.....	Nov. 14, 1866	For her services as teacher for the Sac and Fox mission school from July 1 to November 1, 1866, at the rate of \$600 per annum.	200 00
Joseph Romig	do	Nov. 5, 1866	For expenses of improving the dwelling house of the teacher for the Chippewa and Christian Indians, as authorized by the honorable Commissioner.	300 00
Virginia Rogers.....	do	Dec. 26, 1866	For making 8 mattresses, at \$1 each, \$8; making 4 bolsters, at 50 cents each, \$2	10 00
Maggie Rogers.....	do	Dec. 31, 1866	For her services as teacher for the Sac and Fox mission school from November 1, 1866, to January 1, 1867, at the rate of \$600 per annum.	100 00
George Rogers.....	do	Dec. 31, 1866	For hauling furniture from Lawrence for Sac and Fox mission school, self and team 3½ days, at \$5 per day.	17 50
Margaret A. Rogers.....	Albert Wiley.....	May 9, 1867	For services as teacher in the mission school of the Sac and Fox agency, Kansas, from January 1, 1867, to March 30, 1867, inclusive, 3 months, at \$50 per month, as per agreement with the Indian department, "civilization fund."	150 00
Andrews & Somb.....	H. W. Martin.....	Jan. 24, 1867	To 1 set tablets, 10 sheets, \$19; 1 set geographical cards, \$8; 1 set maps, 10 in set, cloth mounted, and key, \$25; 1 extra key, \$1; 1 hemisphere globe, 5 inches diameter, \$2 50; 1 globe, 8 inches in diameter, \$1; brass stand, \$12; 1 globe manual, 45 cents; 1 set object teaching forms, \$3 25; 1 set geometrical solids, &c., \$3; 1 numerical frame, \$1 50; 1 dozen drawing books, \$2; magnet, \$2; 1 dozen slated copy books, \$4 80; 1 black board rubber, 50 cents.	75 00
American Express Co. .	H. S. Cunningham.....	April 11, 1867	For express charges sending 1 money package from Buffalo to Lawrence, and return of vouchers for the same.	60
Miss S. C. McCully	do	April 15, 1867	For board and tuition of Miss Laura Parker for term commencing December 4, 1866, and ending March 15, 1867, to wit: For 13 weeks' board, at \$4 per week, \$52 50; to tuition in common English branches, \$8; to music lesson and use of piano, \$14.	74 50
G. M. Seminary	do	April 11, 1867	For board and tuition of Miss Sarah White, to wit: To 8½ weeks' board, at \$4 per week, \$34; wood, \$2 94; incidental expenses, \$2; lessons in penmanship, \$3 50.	42 44

G. M. Seminary	do	April 11, 1867	For board and tuition of Miss Salianna Jameson, to wit: To 8½ weeks board, at \$4 per week, \$34; wood, \$2 94; incidental expenses, \$2; lessons in penmanship, \$3 50.	42 44
W. H. Watson	John R. Goodwin	July 23, 1866	For expenses incurred in travelling from Washington to Kansas, on official business connected with the school report, proportionate charge.	22 60
William Williams	Comm'r Indian Affairs	Aug. 4, 1866	For services of trustee for Mohegan Indians for the 2d quarter 1866.	57 50
Daniel Appleton & Co ..	do	Sept. 20, 1866	For 1 dozen Kindergarten	48 00
J. B. Jones	do	Oct. 2, 1866	For the translation of the treaty of the Cherokee nation, concluded July 19, 1866	100 00
R. Griffith	do	Oct. 11, 1866	For printing in Cherokee 1,000 copies of the treaty of July 19, 1866, between United States and the Cherokee nation, including paper and binding.	150 00
Rev. E. E. Taylor	do	Sept. 15, 1866	For expenses incurred by him in visiting the Indian tribes of Kansas, Nebraska, and Dakota, during the year 1866.	454 80
William Williams	do	Oct. 26, 1866	For amount of expenses incurred on account of schooling the Mohegan Indians	77 50
Rev. A. S. Tuing	do	Jan. 15, 1867	For services in aid of civilization of the Oneida Indians near Green Bay, Wisconsin, for the year 1866, in charge of the domestic board of missions of the Protestant Episcopal church, New York city.	2,500 00
H. J. Alvord	John R. Goodwin	Dec. 3, 1866	To commutation for expenses for 60 days as United States special agent for Indian service in Michigan, from September 2 to November 1, 1866, at \$5 per day, \$300; mileage from Washington, D. C., to L'Anse, Michigan, and return, 2,780 miles, at 10 cents per mile, \$278; mileage from Detroit to Grand Traverse and return, 732 miles, \$73 20; mileage from Detroit to Mason, Michigan, and return, 534 miles, \$53 40; mileage from Detroit to Isabel and return, 346 miles, \$34 60.	739 20
Rev. E. E. Taylor	Comm'r Indian Affairs	Jan. 31, 1867	For expenses incurred while travelling into the Indian territory and returning, in September and October, 1866.	531 60
C. G. Adkins	do	Feb. 9, 1867	To amount of account of tuition of 5 Indians, (3 Oneidas and 2 Stockbridge,) at \$20	100 00
William Williams	do	Feb. 28, 1867	To amount of account of disbursements in the 4th quarter 1866, in aid of civilization of Mohegan Indians.	66 00
William Williams	do	May 2, 1867	To amount of expenses incurred as trustee on account of the civilization of Mohegan Indians, for the 1st quarter 1867.	123 00
R. W. Furnas, late agent ..	do	Mar. 23, 1867	To amount due him on the settlement of his accounts as United States Indian agent	126 00
Rev. E. E. L. Taylor	do	Mar. 5, 1867	To amount of bill incurred by the American Baptist Home Mission Society for repair of buildings at Baptist Mission, Kansas, and instructing Shawnee children.	2,000 00
Total				13,513 28

DUTY ON CORKS.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

TRANSMITTING

A communication from the United States consul at Barcelona, relative to the export of corks from that port, and recommending a specific instead of an ad valorem duty on corks.

JANUARY 6, 1868.—Referred to the Committee of Ways and Means and ordered to be printed.

TREASURY DEPARTMENT, *December 27, 1867.*

SIR: I have the honor to transmit herewith for the information of the Committee on Commerce, and such action as it may deem proper in the premises, an extract from despatch No. 1, dated the 6th instant, from the United States consul at Barcelona, relative to the export of corks from his consular district to the United States; and as the actual duty on cork is fifty per cent. *ad valorem*, and quite an item in the revenue, though difficult to establish the exact market value where there is such an infinite variety of classes and qualities, he strongly recommends that the present *ad valorem* duty should be replaced by a specific duty, which could even be raised to double the present duty and collected without difficulty.

Very respectfully,

H. McCULLOCH,
Secretary of the Treasury.

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

No. 1.]

UNITED STATES CONSULATE,

Barcelona, December 6, 1867.

SIR: During the year ending September 30, 1866, 3,448 bales of corks were exported from this consular district to the United States, valued at \$85,389 64; and during the year ending September 20, 1867, 4,965 bales, valued at \$119,734 72. With the actual duty on corks of fifty per cent. *ad valorem* this is quite an item in the revenue, but it is so difficult to establish the exact market value of corks, when there is such an infinite variety of classes and qualities, that I cannot too strongly recommend that the present *ad valorem* should be replaced by a specific duty, which could even be raised to double the present duty and collected without difficulty.

I am, sir, very respectfully, your most obedient servant,

JOHN ALBRO LITTLE, *Consul.*

Hon. HUGH McCULLOCH,

Secretary of the Treasury, Washington, D. C.

SOUTHERN RAILROADS.

LETTER

FROM

THE SECRETARY OF WAR AD INTERIM,

TRANSMITTING

A report, by the officer of the quartermasters' department having the same in charge, of certain information relative to southern railroads.

JANUARY 7, 1868.—Referred to the Select Committee on Southern Railroads and ordered to be printed.

WAR DEPARTMENT,
Washington City, January 4, 1868.

SIR: I have the honor to send, for the information of the Select Committee on Southern Railroads, a report made to this department by the officer of the quartermasters' department, who, under the orders of Major General George H. Thomas, has had charge of the subject of the indebtedness to the United States of some of the railroad companies in the southern States.

Very respectfully, your obedient servant,

U. S. GRANT,
Secretary of War ad interim.

HON. SCHUYLER COLFAX,
Speaker of the House of Representatives.

QUARTERMASTER GENERAL'S OFFICE,
Washington, D. C., December 21, 1867.

SIR: I have the honor to return herewith the report of Brevet Colonel S. R. Hamill, assistant quartermaster, relative to the indebtedness of southern railroads for railroad property purchased of the United States.

This report has been carefully examined. I fully concur in the indorsement of Major General George H. Thomas, viz: "As, under recent instructions from the War Department, the charge of the collection of these debts is to be transferred to the Quartermaster General at Washington, relieving me from further responsibility, I can only recommend that the government hold these railroads to their contracts—that they be compelled to liquidate their indebtedness upon the terms now granted, without consideration or recognition in the least degree of any claims for damages, or use by occupation, of the United States, such claims being believed to be without foundation in justice or right.

"A persistent and combined effort on the part of these corporations to compel the recognition of these claims has as persistently been ignored and repudiated by me, until the efforts from want of success have gradually been relaxed. It is believed that now, under the prospective change of affairs, these claims will again be urged and pressed for recognition, hence this earnest recommendation."

Under orders of the 1st ultimo, from the War Department, further measures with a view to collection of these debts were suspended, pending an examination of a committee of the House of Representatives.

In the opinion of the acting Quartermaster General, the information contained in this report and accompanying papers would be most valuable to the Select Committee of the House of Representatives on Southern Railroads; it is therefore respectfully suggested that they be furnished for that purpose. In view of such action copies of all the papers have been retained in this office.

Very respectfully, your obedient servant,

D. H. RUCKER,

Acting Q. M. Gen., Brevet Maj. Gen. U. S. A.

General U. S. GRANT,

Secretary of War ad interim.

HEADQUARTERS DEPARTMENT OF THE CUMBERLAND,

QUARTERMASTERS' DEPARTMENT, U. S. MILITARY RAILROADS,

Louisville, Kentucky, September 30, 1867.

Brevet Colonel S. R. Hamill, assistant quartermaster, makes report, in accordance with the verbal instructions of the major general commanding, of the condition of the indebtedness of the southern railroads to the government, for purchases under executive orders of August 8 and October 14, 1865, and the operations connected therewith, up to September 30, 1867.

HEADQUARTERS DEPARTMENT CUMBERLAND,

Louisville, Kentucky, November 23, 1867.

Respectfully forwarded to the Adjutant General of the army.

The attention of the honorable Secretary of War *ad interim* is respectfully invited to this report, as giving a complete statement of the indebtedness of the southern railroads to the United States at this time, and of the efforts of some of these corporations to evade or defer payments.

As, under recent instructions from the War Department, the charge of the collection of these debts is to be transferred to the Quartermaster General at Washington, relieving me from further responsibility, I can only recommend that the government hold these railroads to their contracts—that they be compelled to liquidate their indebtedness upon the terms now granted, without consideration or recognition in the least degree of any claims for damages, or use by occupation, of the United States, such claims being believed to be without foundation in justice or right.

A persistent and combined effort on the part of these corporations to compel the recognition of these claims has as persistently been ignored and repudiated by me, until the efforts, from want of success, have gradually been relaxed. It is believed that now, under the prospective change of affairs, these claims will again be urged and pressed for recognition; hence this earnest recommendation.

GEORGE H. THOMAS,

Major General U. S. Army, Commanding.

HEADQUARTERS DEPARTMENT OF THE CUMBERLAND,
QUARTERMASTERS' OFFICE, U. S. MIL. RAILROADS,
Louisville, Kentucky, September 30, 1867.

GENERAL: In compliance with the instructions of the major general commanding, I have the honor to submit herewith a report of the condition of the indebtedness of southern railroads to the government, for purchases under the executive orders of August 8 and October 14, 1865, at the time I was assigned to the charge of it, and the operations connected therewith up to September 15, 1867.

I took charge of the collection of the indebtedness February 1, 1866, in obedience to Special Orders No. 11, headquarters military division of the Tennessee, series 1866.

A statement of the indebtedness is enclosed herewith. The financial condition of the indebted railroad companies during the winter of 1865 and 1866, owing to the desolation and impoverished condition of the country through which they passed, did not warrant a rigid enforcement of the terms of purchase. The railroad companies were therefore passively permitted to delay payments, without any definite understanding or written agreement regarding an extension of the terms.

Not desiring to assume the responsibility of permitting the indebtedness to go by default, upon being assigned to the charge of it I made calls upon the various companies for arrears due under the bond executed by them, and in reply received, in nearly every case, applications for extension of the terms of payment. The evident necessity of granting these applications in many cases rendered their recommendation an imperative duty.

The material sold under executive orders to the companies had been appraised at rates far more remunerative to the government than could have been obtained by sale of it at public auction. The Executive having directed the return of the railroads to the corporations owning them previous to the war, the absolute necessity of the sale of material essential to their operations in possession of the government upon credit, was obvious.

The close of the war found the railroad companies of the South in a financial condition bordering upon bankruptcy—their treasuries as completely collapsed as the rebellion itself. In almost every case the management of the roads had been closely identified with the initiation of rebellion, and had contributed to sustain it against the government, both by the influence and means of the companies. During the war they had followed the fortunes of the bastard government with a zeal most commendable, had it been in a worthy cause, but most contemptible and criminal, being manifested in the cause of treason. While their roads were occupied by the rebels, they had strained their capacity in the concentration of troops and supplies; and no class of men were louder in their defiance of the power of the United States.

When the strong arm of the government forced the rebels to retire from their roads, the management of the railroads aided them in removing munitions of war, and afterwards retired behind the new lines of the rebellion—taking with them as much of the property of their roads as they could—and then again derided the efforts of the government to put a stop to their treason. They manifested their confidence in the ultimate destruction of their country by investing their means in confederate bonds, and in contracting with the confederacy to run the blockade established by the United States, to export cotton and import munitions of war, and to carry the mails, to give the so-called Confederate States of America the likeness of a nation, and enable it to exercise the prerogatives of independence at home and upon the high seas, in defiance of the United States government.

Commensurate with their crimes was their punishment, had the government

they sought to destroy exercised its inalienable rights to their property, which they had converted into munitions of war for the benefit of its enemies.

The restoration of their roads being decided upon, and the transition of the South from open rebellion to a state of submission to the general government, requiring for the time being that a military force should be retained to supervise the work of reconstruction, it was necessary that the means of subsisting those forces should be provided; that to hasten the return of prosperity, and bury the bitter animosities consequent upon the war, communication between the North and South should be speedily resumed; that the channels whereby capital could reach the latent resources of the South should be opened; that the postal service should be resumed, and the traces of temporary separation swept away.

The companies were without money, and could not obtain credit from any source for the means requisite to commence at once the operation of their roads. Their immediate operation being a military as well as a political necessity, the government sold them the necessary material at appraised value, upon a credit of two years, payable in monthly instalments, with interest at the rate of seven and three-tenths per centum per annum. They had not, during the autumn and winter succeeding the close of the war, had sufficient trade to accumulate money, and the unsettled political condition of the South still rendered it impossible for them to obtain credit.

To take the property from them was to interfere with the manifest interests of the government. It would have to be sold at public auction, and certainly at a sacrifice. Meanwhile, communication with the South would have to be kept open. To place receivers upon the roads would not result in any pecuniary advantage to the government, inasmuch as the ordinary expenses of the roads absorbed every cent of the revenues, and in many cases exceeded them.

The course adopted, to grant temporary relief to the companies and await the return of business to their roads, and their consequent ability to pay, before pressing them, was certainly the most judicious.

The financial embarrassments of the indebted railroads was increased rather than diminished during the summer and autumn of 1866. The total failure of crops, and consequent suffering in the country through which they pass, left them to a great extent without either local or through trade. It will not be wondered at that, under these circumstances, the collections have been small, and that it has been necessary in many cases to renew extensions of the times of payment.

Having stated the general causes of delay in the collection, it is proposed to report upon the indebtedness of the different roads separately.

NASHVILLE AND CHATTANOOGA RAILROAD COMPANY.

The Nashville and Chattanooga railroad, 151 miles long, extending from Nashville to Chattanooga, Tennessee, purchased from the government material appraised at one million five hundred and sixty-six thousand five hundred and fifty-one dollars and seventy-three cents, (\$1,566,551 73,) for which they executed their bond, dated November 30, 1865, conditioned for the payment of the purchase money in twenty-four equal monthly instalments, with interest at the rate of seven and three-tenths per centum per annum.

On the 28th of February, 1866, with the accrued interest, the amount due from this road was \$1,573,327 50. I commenced pressing the road at once for payment, being satisfied that they had the ability, if they were disposed, to pay the arrears. Mr. Burns, the president, claimed that the amount of work done over the road by the government during the war, as shown by the statement compiled by Mr. McPherson, assistant to the general superintendent of military railroads, under the provisions of executive orders of August 8, 1865, should be admitted as an offset. The claim was not admitted for the following reasons:

1. The Nashville and Chattanooga railroad was captured from the rebels, and the government had absolute property in it as in all other munitions of war captured by its armies.

2. The claim was on the estimate of damages done the corporation, and, until admitted by the authorities constituted to adjudicate cases of this character, could not be considered as an offset to a debt under a bond.

3. The service rendered the government by the Nashville and Chattanooga railroad in the transportation of troops and supplies, while it was operated by the military authorities of the United States, was estimated by Mr. McPherson at \$3,134,004 92.

The cost of operation to the government, including cost of protecting the road from the stockholders and those with whom they were identified, was about \$30,856,186 44.

On the 31st of March, 1866, the president of the company was notified that payments of instalments must be commenced at once.

No action having been taken by him, on the 3d of April, 1866, he was notified that he was expected to provide for payment by the following day at 12 m., at which time he requested until the next day at 9 a. m. to arrange for payment.

When the time arrived for the payment of the money, Mr. Burns made written application for a further extension, and promised to pay one instalment within five days, and provide for future payments as far as the company was able.

This application was granted in accordance with the directions of the major general commanding.

On the 9th instant Mr. Burns paid in cash \$67,304 97. He was notified at the same time that the payment of instalments and interest falling due thereafter would be rigidly enforced. The ability of the company to make payments was manifest.

They had declined to fund the arrears of interest upon their mortgage bonds, although permitted to do so by act of the assembly of the State of Tennessee.

Notification had been published in certain papers in New York city, that the coupons upon the bonds of the company which had matured during the war would be paid upon presentation at the Manhattan Bank, New York, and that money to the amount of \$450,000 was deposited in that bank by the company for such payment.

On the 1st of May, 1866, Mr. Burns was called upon for the instalments and interest then due. Having failed to respond, May 7 he was notified that unless he immediately provided for the payment his road would be placed in the hands of a receiver.

The next day instructions were received from the Quartermaster General of the army, that the President of the United States directed the collection of the indebtedness of the Nashville and Chattanooga Railroad Company to be suspended until further orders.

During the fall of 1866, the directors of the road resolved to declare a dividend, but they afterwards, in consideration of the certainty that it would be known to the agents of the government, revoked the resolution.

No action was taken regarding the indebtedness of the road, therefore, until May 24, 1867, when, in obedience to the orders of the major general commanding, I investigated and reported upon the ability of the company to resume payments.

It was shown that their financial condition justified the exaction of payment, profits amounting to one-half a million dollars for the preceding year being reported.

On June 1, 1867, I recommended that all orders for indefinite extensions be revoked.

On July 29, 1867, I notified the major general commanding that the Nashville and Chattanooga Railroad Company had resolved to pay a dividend of five

per cent. August 1, 1867, and requested instructions if I should permit them to pay it. August 3 I telegraphed the Quartermaster General of the army, notifying him that the dividend was being paid quietly in order to elude the vigilance of the government.

On August 5, orders were received from the Hon. Secretary of War, through the major general commanding, to make calls upon all the companies, and stating that all orders for indefinite extensions were revoked. The same day Mr. Burns, president of the Nashville and Chattanooga Railroad Company, was notified to prepare to resume payments at once, and was advised to stop the payment of the dividend if it would in any manner retard the liquidation of the indebtedness to the government.

As the payment of the dividend, however, was absolutely essential to secure the re-election of Mr. Burns as president of the Nashville and Chattanooga Railroad Company at the stockholders' meeting on the 14th of August, he continued its payment.

On August 9, an order was received from the President of the United States, directing that the road be permitted to delay payment until the 20th of the month, the president of the road having agreed to arrange for payment at that time.

On August 10, the order of the Hon. Secretary of War, directing the payment of the dividend to be stopped until the indebtedness of the company should be liquidated, was received. A telegram was at once sent to Mr. Burns, directing, by order of the major general commanding, the immediate suspension of the payment of the dividend.

On the 18th of August, in accordance with Special Orders No. 109, I proceeded to Nashville. I found on my arrival that the payment of the dividend had not been stopped.

Upon the 14th, the meeting of the stockholders of the road for the election of a management for the ensuing year was held. The competing tickets were headed respectively by Thomas Calloway and Mr. Burns. The issue being ostensibly the lack of economy in the management of Mr. Burns, but actually the prosecution of a suit brought by Mr. Burns and his board of directors against V. K. Stevenson, E. W. Cole, W. A. Gleaves, and others, who had charge of the property of the road during the war, and who controlled its finances within the rebel lines, and constituted the "Nashville and Chattanooga Railroad Supply and Importing Company," a company which, under a contract with the so-called "Confederate States of America," was engaged in blockade running. The action was brought to recover the profits of this treasonable traffic, alleged to have been embezzled by the parties above named.

Two of the Calloway ticket were party defendants in this action, and their desire to obtain possession of the road was coextensive with their desire to be in a position to dismiss the suit brought against them for about half a million dollars.

Immediately after my arrival at Nashville, Ex-Governor Brown, of Georgia, and E. W. Cole called upon me and desired me to state fully my intentions regarding the road. I informed them that it was absolutely necessary that the company provide for the payment of their indebtedness at once, and that unless they made some definite arrangements to that end, I should, under my instructions, place a receiver upon the road. They offered, in consideration of the non-interference of the government with the management, to provide for the payment.

I informed them that while I should not in any manner interfere with the election, I was authorized to inform them that neither Mr. Stevenson, Mr. Cole, or Mr. Gleaves, would be permitted to have anything to do with the management of the road. I requested Ex-Governor Brown to lay before the stockholders' meeting a statement of the indebtedness and the necessity for immediate action on their part towards its liquidation. This was done, and after a spirited con-

test, lasting during two days, Mr. Burns and his board of directors were declared elected by the judges of election.

Immediately after the meeting of his board, I called upon them while in session and reiterated the order of the major general commanding regarding the dividend, having received information that they were quietly paying small amounts. I at the same time notified them that if the order was not obeyed, I should at once place a receiver on their road. Even after this, one of the directors took a personal friend into the office of the treasurer of the road and obtained the payment of the dividend due upon his stock.

I had arranged to detect any payment made, and did so in this instance. It was not until I threatened the arrest of the treasurer, and the directory also, that the payment of the dividend was absolutely stopped.

The board of directors submitted certain propositions to me verbally while I was present in their meeting, the most liberal of which would have paid the debt in four hundred and ninety-one years. I rejected all these propositions, and informed the directory that unless they could provide for ultimate settlement at some reasonable date, I should seize the road, in obedience to my instructions. This had the desired effect, and on the morning of the 16th they submitted the proposition which is the basis of the terms of payment now being enforced.

The management of this road have manifested the most contemptible bad faith in every action regarding the indebtedness, outraging every principle of integrity. In their election they did not hesitate to deceive their stockholders regarding the indebtedness in order to secure position, asserting that they had positive assurance that the government would admit their claim for occupation, use, and damage; that they were not indebted on account of interest, and more of like import. So far was this deception being carried that I notified them officially that, inasmuch as they were placing themselves before the stockholders in such a position that if elected they would be forced to evade payment if possible, I should interfere and contradict them if they attempted any further deception. The duplicity and unscrupulous meanness of the management of this road has forfeited every claim the company could ever have upon the government for liberality or leniency. It is only by a continual checking of their apparently instinctive tendency to rascality that the interests of the government can be protected. As they took the lead in treason, so they have always taken the lead in every scheme which would interfere with the just claims of the government. So far from manifesting any gratitude for the leniency of the government, they have used that forbearance to assist them in swindling it.

The Nashville and Chattanooga Railroad Company paid the sum of ten thousand dollars (\$10,000) upon their indebtedness August 25, 1867, in accordance with the agreement of August 16 of the present year.

It is recommended that payment in accordance with the terms of their recent agreement be rigidly enforced.

NASHVILLE AND NORTHWESTERN RAILROAD.

The Nashville and Northwestern railroad was operated by the government a distance of seventy-eight miles, from Nashville to Johnsonville, Tennessee. Its indebtedness, February 1, 1866, was as follows:

For amount of material purchased	\$520,320 71
For accrued interest	15,238 84
Total	<u>535,559 55</u>

In February additional purchases were made, amounting to \$2,674 55.

In reply to my call upon him for the arrears of this road, Mr. Burns, president of the road, applied for an extension of the terms of payment for one year from

November 30, 1865. This application was approved by the major general commanding.

This road, when captured, was only finished a distance of twenty-three miles from Nashville. It was completed to Johnsonville and operated by the government during the war at a cost of \$1,643,057 28, exclusive of guarding. Mr. Burns commenced asserting a claim for the occupation, use, and damage of the road about the time he received the first extension.

The amount of damage claimed to have been done the road by the government in building, is not known. The services rendered the government by it during the war, regardless of the cost of operation, were estimated by Mr. McPherson at \$449,074 96.

After the expiration of the time of extension, I called upon the company for the payment of the arrears of interest, amounting to \$21,446 94 and one instalment. After urging payment for some time, unsuccessfully, Mr. Burns was notified, January 11, 1867, that unless some arrangement was made by the 20th of that month, the penalty of the bond would be enforced. No reply had been received January 19, but on that day a telegraphic order was received from the honorable the Secretary of War to suspend action against the road until further orders, and report the orders for which it was proposed to take possession of it. The report called for was forwarded January 20. In accordance with the order of the honorable the Secretary of War, proceedings against this road were discontinued.

However, on the 9th of April, 1867, not having received additional orders, and being somewhat doubtful regarding the intention of the honorable the Secretary of War, I addressed a letter to him requesting that I should be informed if the extension granted the Nashville and Northwestern railroad was intended to be indefinite or merely pending report. Action was suspended until instructions should be received.

This road was completed to Hickman, on the Mississippi river, on the 12th of August. The entire length of the road is 171 miles.

A reply to my communication to the honorable the Secretary of War was received August 13, and I immediately notified the company that they must prepare to resume payments at once. Mr. Burns, the president of the company, has requested time to make some financial arrangements, and has been granted time until the 8th of October, with the approval of the major general commanding.

The financial condition of this road, previous to its completion, would not, of course, warrant any attempt to collect by summary means. Since the completion more business has been offered the road than was anticipated, and as the cheapest route from the southeast and a large portion of the southwest to Memphis, Vicksburg, New Orleans, and St. Louis via the Mississippi river from Hickman, it must certainly become a paying road at once. It is proposed to enforce payment to the full ability of the company from the 8th proximo.

It is thought the payment of the interest accruing monthly in money, allowing the transportation services of the company to go to the reduction of the principal, will be as much as can be reasonably expected of the road until March, 1868, when the company should commence the payment of instalments.

The remarks made regarding the management of the Nashville and Chattanooga railroad apply as well to the Nashville and Northwestern—the management being the same.

EDGEFIELD AND KENTUCKY RAILROAD.

The Edgefield and Kentucky railroad is thirty-eight miles long, extending from Edgefield junction on the Louisville and Nashville railroad, ten miles north of Nashville, to Memphis junction; connecting at the latter point with the Mem-

phis, Clarksville, and Louisville, and Memphis branch of the Louisville and Nashville railroads.

This road was, previous to the rebellion, in the hands of a receiver on the part of the State of Tennessee, having failed to pay the interest due upon the pecuniary aid extended to it by the State. The road was therefore returned to R. B. Cheatham, the receiver, who purchased for the road, under executive orders, material appraised at \$93,385 09, in November, 1865.

The amount due from this road, February 1, 1866, with accrued interest, was \$95,823 79. In the month of February additional purchases were made amounting to \$21,287 77.

Immediately upon assuming charge of the indebtedness, the receiver, R. B. Cheatham, was requested to arrange to commence payments.

Having urged action repeatedly in vain, on March 14 Mr. Cheatham was notified that unless some definite arrangement was made by the 28th instant, the road would be seized.

March 19, the execution of the bond being delayed, he was notified that unless I was informed what steps were being taken, the property sold would be taken from the road.

In reply to the two letters aforesaid, Mr. Cheatham called in person, assured me that arrangements would be made with the State authorities regarding the payment, and also for the execution of the bond.

No action being taken I called repeatedly upon Mr. Cheatham in person, for the purpose of urging some action. I at last found that Mr. Cheatham was not to be depended upon, and called upon his excellency Governor Brownlow and requested him to take some action in the matter. His excellency promised to use his influence to secure the legislation essential to the execution of a bond for the property. Finally the major general commanding gave me a note of introduction to the Hon. S. M. Arnell, and to the Hon. Mr. Bosson, of the senate, and I called upon these gentlemen during the session of the general assembly, May 22, 1866, and in compliance with my request they had the authority for the governor to execute the required bond attached as an additional section to a bill then on its third reading, and it was finally passed, May 24, 1866. The bond was accordingly executed by the governor of the State, June 1, 1866.

Payment being still delayed, I notified the honorable secretary of state and Mr. Cheatham that, unless some provision was made at once, the property would be retaken.

An application was received June 8, 1866, from Mr. Cheatham, receiver, asking that the collection be delayed as follows: One instalment, with accrued interest, to be paid November 30, 1867, and the balance in twenty-three equal monthly instalments, with interest thereafter, as provided in the original contract. This application, not being accompanied by any evidence of disability on the part of the company to pay, was returned.

It was again received in my office several days afterward, with the necessary evidence of the financial embarrassment of the company, and was then forwarded, recommended. The recommendation was approved by the major general commanding, and the application was forwarded to the honorable Secretary of War.

Under date of July 21, 1866, I was notified by the Quartermaster General of the army that the extension had been approved by the President and Secretary of War.

After the reception of this communication, no further action was taken until May 26, 1867, when the negligence of the management of the road regarding the indebtedness was so manifest, that I addressed a letter to his excellency Governor Brownlow upon the subject. For nearly two years transportation services had been performed for the government by the road, and yet no vouchers had been presented for credit.

The mismanagement of this road is but one of many illustrations of the fact

that, when public improvements are controlled by agents of a State, no matter how judicious and upright the executive of the State may be, the improvements will be made to subserve personal or political interests rather than those of the State, and are almost, without exception, pecuniary failures.

Under the general instructions from the War Department, dated August 2, 1867, the receiver was requested to prepare to resume payment. That individual did not notice my communication. September 12, in compliance with the orders of the major general commanding, I proceeded to Nashville, and demanded of the comptroller of the State the accrued interest and one instalment of the indebtedness, amounting to \$19,235 15. That officer informed me that there was no record of the indebtedness in his office. I obtained a copy of the act authorizing the governor to execute the bond, and as the comptroller desired to consult with the governor before acting upon my communication, I proceeded to Knoxville, at which place I had the honor of an interview with his excellency Governor Brownlow. The governor informed me that the comptroller had transmitted my letter, demanding payment, to him, and that he had instructed him not to make payment; that he had notified the receiver that he must arrange to make payment, or that he should concur in the seizure and sale of the road by the government. I accordingly notified the receiver that, unless payment was provided for by the first proximo, I should proceed to enforce the terms of the bond. An application has been received from Mr. Cheatham, receiver, recommended by Governor Brownlow, requesting delay until the 15th proximo.

The management of this road has been of such a character as to render pecuniary success absolutely impossible, even had it transacted a business which should make it remunerative. It was seized by the State to secure the payment of interest due upon State aid. Instead of paying this interest, under the management of Mr. Cheatham, it has increased the State debt, and has not paid one cent of the interest due it.

It is evident that, as long as the Edgefield and Kentucky railroad is controlled as at present, it will not pay from its net revenues the interest due the government, to say nothing regarding the principal of the indebtedness.

Were the proposed extension to Henderson, Kentucky, completed, and the line of road judiciously managed, it might possibly be remunerative; but the completion of the road is, at present, a remote possibility. If payment is not provided for on the 15th proximo, I shall recommend that the property be taken from the road and sold at public auction, and that the bond of the State be held for any damage that the government may incur by reason of such sale.

NASHVILLE AND DECATUR RAILROAD COMPANY.

The Nashville and Decatur railroad line extends from Nashville, Tennessee, to Decatur, Alabama, a distance of 122 miles, with a branch diverging from the main stem at Columbia, and running to Mount Pleasant, a distance of 12½ miles, making the total length of road operated by the Nashville and Decatur Railroad Company 134½ miles.

At the time of the return of the southern railroads to the corporations owning previous to the war, this line was formed by three different railroads, owned by as many different corporations, viz: The Tennessee and Alabama railroad, from Nashville to Columbia, forty-six miles; the Central Southern, from Columbia to Alabama and Tennessee State line, forty-eight miles; the Tennessee and Alabama Central, from State line to Decatur, twenty-eight miles.

Purchases of material were made by the different companies, and by the Nashville and Decatur Railroad Company, then organizing under the provisions of executive orders of August 8 and October 14, 1865.

The organization was perfected, the consolidation was consummated November 1, 1866, and the indebtedness of the different companies to the government was consolidated with that of the Nashville and Decatur Railroad Company.

Previous to consolidation the payments had been apportioned, and placed as credits to the respective indebtedness.

The material purchased by the consolidated lines, under executive orders, was appraised at \$341,006 88. On the 1st of February, 1866, the amount had been reduced by payments, in cash and transportation, to \$302,870 73.

Until May of 1866 payments were made by the Nashville and Decatur railroad line with promptness.

Upon the 5th of that month a communication was received from Mr. Sloss, the president of the line, asking an extension upon the following terms, viz: the indebtedness of the company to be divided into thirty-six equal instalments, payable monthly, with interest, at the rate of $7\frac{3}{10}$ per cent.

Under this arrangement the payments were made until September, 1866, when payments were delayed by the falling off of the receipts of the road.

The company were notified October 5 that payment under the extended terms must be provided for. October 27 an application was received from Mr. Sloss, president of the company, for still further extension, accompanied by proof of the inability of the company to pay. This application provided that one twenty-fourth part of the principal due, with accrued interest, should be paid, and the balance in twenty-three equal monthly instalments, with interest, at the rate of seven and three-tenths per cent. ($7\frac{3}{10}$) per annum.

This application was recommended for the reason that the completion of competing lines (the Edgefield and Kentucky and Louisville and Memphis line of railroad) had reduced the resources of the Nashville and Decatur railroad line to its local trade.

Further, the company were straining every nerve to effect a financial arrangement whereby they could extend their road from Decatur through the rich mineral lands of Alabama to Montevallo, and thence in connection with certain projected roads to Pensacola via Selma.

This arrangement received the sanction and encouragement of the general assembly of Alabama, but the unsettled political condition of the country interfered temporarily with the enterprise.

The foregoing extension was granted by the honorable the Secretary of War under date of November 21, 1866. No further action was taken in the case of this road until June of the present year, when it was believed that the increase of trade, with the gathering of the crops, would enable the company to resume the payment of interest in money, and Mr. Sloss, the president of the company, was so notified.

Under the instructions of the honorable Secretary of War, of date August 2, 1867, Mr. Sloss was notified that immediate steps for the resumption of payments must be taken. No reply having been received, September 10, Mr. Sloss was notified that, unless arrangements were at once made for payment, the terms of the bond would be enforced.

Under date of September 15, 1867, Mr. Sloss again applied for an extension upon the following terms: "The payments of interest monthly in money to be commenced November 1, 1867. The payment of instalments in money to be deferred until January, 1869, being reduced by the transportation services of the company withheld."

This application was forwarded, recommended, upon condition that the company be required to resume payment of instalments in money at the earliest possible day, and that they be required to render monthly statements of receipts and expenditures, extraordinary expenses to be stated in detail.

This extension has been granted upon the terms suggested and the first payment of interest has been made.

The management of the Nashville and Decatur road has been economical and judicious. The company have at all times acted in entire good faith with the government, as with all its creditors.

As soon as the political condition of the Southwest will justify the investment of capital in enterprises in that country, the extension of the road from Decatur south will be completed, and with this extension the road becomes at once one of the most valuable in the country.

In one thing only have the Nashville and Decatur Railroad Company manifested any of the antagonism to the government common to so many of the indebted roads; following the inducements of the Nashville and Chattanooga and similar cases, they are about to assert a claim for use, occupation and damage, of \$625,000.

The cost to the government of constructing and repairing this road exclusive of other expenses of operation from March 1, 1864, up to September 15, 1865, the date it was returned to the company, amounted as follows:

Iron rails.....	\$327,849 00
Chairs.....	10,880 00
Spikes.....	17,340 00
Cross-ties.....	60,420 00
Labor.....	692,835 91
Contract work on bridges.....	549,326 13
Total.....	<u>1,658,642 04</u>

The setting up of this claim will not be matter of astonishment when it is considered that the management of the Nashville and Chattanooga, East Tennessee and Georgia, East Tennessee and Virginia, and Memphis and Charleston railroads have labored most industriously to organize a powerful combination against the government, and have not been modest in asserting their power to control congressional action. They have repeatedly stated that prominent members of Congress and other public men are pledged to them.

The Nashville and Decatur railroad was occupied first under the orders of General Buell in 1862, and was operated first to Columbia, and afterwards, as the armies advanced, over its entire length. It was abandoned in the fall of 1862, when General Buell retreated to Nashville, and was occupied by the enemy.

As the army under General Rosecrans advanced again in December of 1862, the road was used as required from that time up to its return to the corporation, with but little interruption.

It is alleged by the management of the Nashville and Decatur railroad that General Buell entered into an agreement regarding the terms upon which he would occupy and operate the road. There is no record of such an agreement on file in this office, nor is it certainly known that any exists.

The question is naturally suggested what cause would justify the stipulation of any rental for a property the possession of which depended upon force of arms. But whether such an agreement was ever made or not is a matter of certainly very little consideration, as it would not bind the government either in law or in equity.

It is recommended in this as in other similar cases, that the compliance with the present terms of payment be rigidly enforced as long as the company are disposed to make a claim of this character a cause for deferring or delaying payment.

WILLS VALLEY RAILROAD COMPANY.

The Wills Valley railroad, operated by the United States, was the northern portion of that road, twenty-two miles long, diverging from Chattanooga, being the extent of road completed previous to the war.

The company owning this road, through George H. Hazlehurst, the president, purchased material under the provisions of executive orders appraised at \$30,502 57; on the 1st of March, 1866, the indebtedness had been reduced

only \$772 95. Under date of February 6, Mr. Hazlehurst addressed this office asking that the company be not pressed, as he proposed to realize the amount due from certain insurance companies, and would at once apply it to the debt. On the 14th of March, 1866, this company was notified that they were expected to exert themselves to the utmost to make the stipulated payments, but, if they found themselves utterly unable to do so, they must make formal application for an extension.

Upon the 24th of March a letter was received from Mr. Hazlehurst making application for an indefinite extension. This was returned, in accordance with the directions of the major general commanding, informing Mr. Hazlehurst that unless the company were prepared to make some definite proposition the terms of the bond executed by them would be enforced.

No reply having been received to this communication, the company were notified, May 7th, that unless heard from by the 20th of that month, payment would be enforced by summary process.

Under date of the 15th a letter was received stating the utter inability of the company to make payments, and subsequently a formal application for an extension was made. This application was disapproved by the major general commanding, and the company was notified to that effect.

Mr. Hazlehurst addressed a letter to me on the 21st of June, stating that at an early day payment would be made. Although repeatedly written to and urged to comply with his promises, it was not until formally notified, September 6, 1866, of the direction of the major general commanding that I enforce the bond, that any action was had from him.

Under date of September 12th an application was received for an extension until October 20, 1866. This application was granted by the major general commanding, and not hearing further from Mr. Hazlehurst, a communication was addressed to him November 10, 1866, requesting some definite information regarding the intention and prospects of the company. In reply to this letter Mr. Hazlehurst informed me that having resigned the presidency of the road, Mr. W. O. Winston, his successor, must be looked to to comply with his promises. Mr. Winston was accordingly addressed, and after a second and very emphatic letter had reached him, he made an application, under date of December 20, to the major general commanding for a further and indefinite extension.

This application being referred to me for remark, a negative recommendation was made, the company having totally disregarded previous promises, and again for the reason that the same spirit of equivocation prevailed in Mr. Winston's letter that characterized those of his predecessor.

This recommendation was concurred in by the major general commanding, and Mr. Winston notified.

On the 15th of January B. F. Paine, chief engineer of the company, visited Louisville, and after making a full statement of the intentions of the company regarding the completion of Wills Valley railroad to the major general commanding, he made an application for an extension, promising that at the end of six months the company would pay all arrears, and after that time pay promptly all instalments as they became due. Upon the positive promises of Mr. Paine this extension was recommended by me and approved by the major general commanding.

Having been ordered to Chattanooga for the purpose of investigating the condition of this road, I found that a transfer of a majority of the stock of the company had been perfected; that the road was under the management of a company styled the New Orleans, Mobile and Chattanooga Railroad Company, of which John M. Courtenay, of New Orleans, was president.

The road was still maintaining a feeble existence, being known more by the promises of its management for its future greatness than for any tangible evidences of its speedy completion.

The rolling stock sold by the government was in much the same condition as when received by the company, being only depreciated in value by the ordinary wear and tear of running over the road tri-weekly.

The amount of the business being transacted may be judged from the facts connected with my visit. Upon calling at the office of the company I found it locked up, but on going to a warehouse near at hand I found the agent (ticket and freight) checking freight into the cars.

This person informed me that the superintendent was "down the road sick, and would not be up for some days;" that no one was in Chattanooga to attend to the affairs of the company.

I addressed a letter to the superintendent of the road inviting attention to the fact that the extension granted January 15, 1867, had expired, and no provision for payment was yet apparent, and informing him that immediate action was necessary.

Upon my return to Louisville I found an application from John M. Courtenay for an extension, addressed to the Quartermaster General United States army, and by him referred to the major general commanding, who referred it to me for remark. It was returned with a report and negative recommendation, which was concurred in by the major general commanding, and under date of August 14 the Quartermaster General directed the collection to be proceeded with. Mr. Courtenay was accordingly notified.

August 29 Mr. Courtenay visited Louisville, and after a full verbal statement of the condition and prospects of the Wills Valley railroad, as a connecting link of the New Orleans, Mobile, and Chattanooga railroad, he submitted another application for extension. This was forwarded to the major general commanding with additional report and recommended, which recommendation was concurred in by the major general commanding, and approved by the honorable the Secretary of War.

Payments, under these terms, has been delayed, but I am now in receipt of a communication from Mr. Courtenay assuring me that all arrears will be paid on the 10th of November, and thereafter, as the payments fall due, they will be promptly made.

The vacillation and total disregard for promises which characterized the management of both Mr. Hazlehurst and that of Mr. Winston was disgusting in the extreme, and had there been, in my opinion, any opportunity of collecting the amount due the government by either placing a receiver upon the road or retaking the property, I should certainly recommend such a course, but a portion of the property sold was of such character as would certainly have been consumed, and that still on hand having been sold at rates far more remunerative to the government than could possibly be obtained at public auction, whilst to operate the road and make it pay the debt was out of the question. Forbearance, patience, and perseverance were thought to be elements more conducive to the protection of the interests of the government than decisive action in the case.

It is now hoped that no further trouble may be given by this company, as the extension of the road is being made, and the interests of the capitalists in its completion will soon afford a sufficient guarantee against loss. The seizure of the road would seriously interfere with their plans.

EAST TENNESSEE AND VIRGINIA RAILROAD.

The East Tennessee and Virginia railroad is one hundred and thirty miles long, extending from Knoxville to Bristol, Tennessee.

The company owning this road purchased from the government, under the provisions of executive orders, material appraised at \$265,655 65. February 1, the amount of transportation vouchers placed to their credit reduced the principal of their indebtedness to \$265,566 08.

Calls for the payment having been made during the month of February and early in March, 1866, without receiving any attention from the management of the road, on the 14th of March I addressed a communication to John R. Branner, president of the company, informing him that unless some positive action was immediately taken toward the payment of the indebtedness I should enforce the penalty of the bond executed by the company. Upon the 28th of March, 1866, an application was received by the major general commanding asking an extension until August 1, 1866, at which time the company promised to commence the payment of instalments and interest monthly. With the express understanding that the company would arrange to comply with their promise, the major general commanding approved their application.

During this extension Mr. Branner, as president of the road, commenced the assertion of a claim for the occupation, use, and damage of the East Tennessee and Virginia railroad. The sum total of this singularly preposterous claim I do not know.

The amount of services reported by Mr. McPherson, assistant superintendent military railroads, was \$129,772 84.

At the expiration of the extension granted them the East Tennessee and Virginia Railroad Company had not arranged to make payment as they had promised, and did not even notify me of or claim any disability to do so.

On the 22d of August, 1866, Mr. Branner was notified that unless some arrangement was made by the 30th of the month the road would be seized. On the 29th of August an application was received from Mr. Branner asking for further extension of the terms of payment, the reasons assigned being a mere repetition of those given in his first application. This communication was forwarded to the major general commanding recommending that no extension be granted, but that a more decided policy be adopted by the government toward all the roads which failed to provide for payment under the extended terms, and stated my firm conviction that it was the intention of this as well as other roads to postpone payment indefinitely, hoping to have the whole indebtedness cancelled ultimately through political influence.

How fully my opinions have been justified is at present known. I further invited attention to the necessity of impartiality in the treatment of the indebted roads, and the great embarrassment which would be necessarily incurred in the collection if the contrary course were pursued.

The application with my report was forwarded to the Quartermaster General of the army for the order of the honorable the Secretary of War, September 3, 1866, by Brigadier General W. D. Whipple, assistant adjutant general, in the absence of the major general commanding. Pending the reception of orders in the premises, no action was taken.

The Quartermaster General of the army forwarded the application September 16, 1866, to the honorable Secretary of War, with a letter concurring in my report and recommendation, and expressed the opinion that any encouragement given the indebted railroad companies in the non-compliance with voluntary and formal obligations must prove detrimental to the interests of the government.

The recommendation of the Quartermaster General was approved by the honorable Secretary of War, and notification of such approval was transmitted through the major general commanding, October 14, 1866, to my office. I accordingly notified Mr. Branner, September 16th, that his application was disapproved and that he must arrange at once for payment—giving him until the 27th of the month to do so.

October 23, 1866, a telegram was received from Major General M. C. Meigs, Quartermaster General, conveying an order from the President of the United States, directing suspension until further orders.

In pursuance of this order no further action was taken for the time being.

On the 24th of January, 1867, the honorable E. M. Stanton, Secretary of War, addressed a letter to the President of the United States, inviting attention to the case of this road, giving a summary of the action already taken, and recommending that the papers be referred to the major general commanding, for report. The suggestions of the honorable Secretary were approved by the President, and the report was called for the same day.

On the 9th of February the major general commanding referred the communication from the War Department to Mr. Branner, president of the East Tennessee and Virginia railroad, informing him that unless he succeeded in convincing him that it was impossible for the company to meet their obligations, he would not recommend further extension of the terms of payment. Mr. Branner, under date of February 19, 1867, replied to the major general commanding, insisting upon the admission of the claim for the occupation, use and damage of the road by the Union troops during the war as a set-off, but in no manner claiming that the company was not able to commence liquidating their indebtedness.

The papers in the case were referred to me February 25, 1867, by the major general commanding, for report, and returned for report and recommendation that no further extension be granted. February 28th the major general commanding returned the papers, with accompanying report to the honorable Secretary of War, March 6, 1867, reporting that he could see no sufficient reason for further delay in enforcing payment.

No further instructions or orders were received in the case of this road, but under the general instructions of the honorable Secretary of War to the major general commanding, under date War Department, August 2, 1867, the president of the East Tennessee Railroad Company was notified on August 11, that immediate steps toward the liquidation of the debt were expected, and giving until the 20th of the month to arrange for payment. August 19 Mr. Branner wrote me asking further extension. On the 20th Mr. Branner was telegraphed, informing him that unless payment was provided for at once, a receiver would be sent, and requesting a reply by telegraph. Upon the 21st of August a telegram was received from General Grant directing that action be suspended for a reasonable time, and report in the case be made by mail.

The report called for was forwarded August 23, and Mr. Branner was notified at the same time that action would be delayed until the 10th of September.

On the 7th of September a telegram was received from the honorable Secretary of War directing that unless there was some objection to the measure, not known to the Secretary, the East Tennessee and Virginia Railroad Company should be allowed until November 1, 1867, and that report should be made of the terms of settlement concluded upon.

September 8, a communication was received from the Adjutant General's office, by the major general commanding, acknowledging the receipt of my report of the 23d of August, and stating that the recommendation therein made was approved by the honorable Secretary of War.

Upon the 12th of September I received Special Order No. 133, from headquarters of the department, directing me to proceed to Knoxville for the purpose of exacting some definite proposition from the management of this road for the payment of their indebtedness. I left Louisville the same day, and on my arrival at Nashville learned that a committee had been appointed by the company to proceed to Washington, for the purpose of urging an indefinite extension, until the claim of the company against the government for use, occupation, and damage of their road, should be adjusted.

I proceeded by the next train to Knoxville, and on my arrival found that one of the committee had already gone to Washington; that Mr. Branner had arranged to start for Washington on the next evening, and was then at Messy

Creek, on the road. I at once telegraphed Mr. Branner to return, and met him on the arrival of the next train from the east.

Mr. Branner at first declined to confer with me regarding the indebtedness, saying that he could do better by going to the authorities at Washington; that he had been informed by persons connected with the War Department that the matter would be permitted to rest, if I "was not continually stirring it up." When I insisted upon his making all communications through my office, and called his attention to the positive order of the major general commanding, he became excited, and replied that he didn't care for General Thomas or the military; that the President was a friend of his, and he didn't intend to be scared into any arrangement. I assured him that whilst I had no intention of attempting to scare him or any one else, I should *enforce* some arrangement for payment if I could not secure one amicably. He replied that he should like to see me doing so—civil law was now supreme, and I should find myself incarcerated in the county jail if I attempted to place a receiver upon his road.

His manner became so offensive and violent, that I thought it necessary to assure him that whilst I should like to transact the business in a friendly spirit, I should not be swerved a particle from what I conceived to be my duty by the silly threats and blatant language of him or any other of the management. After some further conversation I succeeded in persuading him that I did not desire to persecute or oppress the road, or to recommend any such course; that I intended to protect the interest of the government so far as in my power, and at the same time not interfere with the management or operation of the road unless absolutely necessary. Mr. Branner sent for Mr. Dickinson, another member of the committee appointed to go to Washington; and after a consultation the same evening they agreed to fix upon some terms of settlement the ensuing day, and abandon their proposed visit to Washington.

The next morning, to my surprise, they seemed to have decided on a contrary course, and declined doing anything, assigning as a reason that they intended to fight their claim through, before making payment to the government.

I then informed the gentlemen that I should not defer action any longer, if they were resolved upon such a course, but hoped they would comply with their promise of the previous day. After some consultation they agreed to submit a proposition the next day, the 17th of September, at three o'clock.

The terms proposed and recommended as the best that at present can be exacted, were obtained after the management had suggested payment at different dates, more remote, which I declined to recommend.

The company will, under their recent agreement, commence the payment of interest in money upon the first day of November, 1867, and the payment of instalments March 1, 1868.

The East Tennessee and Virginia railroad was captured by the United States forces, under General Burnside, in September, 1863. It is claimed by Mr. Branner, in behalf of the company, that they held their rolling stock on the line of their road for General Burnside's use. The truth is, that out of eighteen or nineteen engines, all but three were taken inside the rebel lines, and two of these were on their way when captured, the other being comparatively worthless.

Out of about ninety cars, five flat and two box cars only were left, the latter not being on trucks.

All the stock was removed within the rebel lines, voluntarily, by the management of the road, several days after the evacuation of Knoxville by the rebels.

Mr. Branner and the management of the East Tennessee and Virginia railroad were not only disloyal, but enthusiastically so during the time the rebellion was initiated and was in the ascendent in Tennessee, even after the line of their road was captured by the Union forces.

Any manifestation of affection for the Union cause, whilst in our lines, must be considered as merely pocket-book loyalty, and attributed to the same grasp-

ing spirit that actuated others who fettered our officers and gave unmistakable (?) evidence of their patriotism, whilst they were investing their means and using the information they obtained within our lines to fill their coffers by blockade-running.

Since the close of the war, there being no further pecuniary incentive to treasonable action, they have been patriots indeed, and boast how they risked life and property in the cause of their country.

Not content with the restoration of their property, and the munificence of the government in extending to them pecuniary aid, they have played the same game in peace that was so profitable in war, and have used the very leniency of the government to defeat its just claims.

The East Tennessee and Virginia Railroad Company are abundantly able to pay, under the extended terms granted them, and could have commenced payments long since without interfering with the practical operation of the road, had they been required to do so, instead of appropriating their earnings to the payment of other claims, or instead of refusing to avail themselves of the aid they received from the State. A large amount of the bonds indorsed by the State, instead of being used for the benefit of the road, are, I am reliably informed, held as capital in a bank owned by certain of the management.

The road of this company is now in as fine condition as any in the southwest, and there can be no reason for further extension being granted them, unless they should meet with some great unforeseen mishap.

The line composed of the Virginia and Tennessee, East Tennessee and Virginia, and East Tennessee and Georgia railroads, is doing a profitable business, and payment should be rigidly enforced.

EAST TENNESSEE AND GEORGIA RAILROAD.

The East Tennessee and Georgia railroad is 112 miles long, extending from Knoxville to Chattanooga, Tennessee, with a branch to Dalton, Georgia, 27 miles long, diverging from the main stem at Cleveland, Tennessee. The total length of road operated by the East Tennessee and Georgia railroad is, therefore, 139 miles.

This company purchased, under the provisions of executive orders, material appraised at \$366,183 02.

On the 1st of February, 1866, the account had been reduced by transportation vouchers, audited and placed to the credit of the company, to \$352,098 35.

No attention having been paid to the statement of account sent to Mr. Calloway, president of the company, on the 14th of March, 1866, he was informed that the collection would be enforced by summary process, unless immediate steps for payment were had; and giving the company until the 28th of the month to perfect arrangements. On the 28th of March, the major general commanding received an application from the company, requesting that the collection be delayed until August 1, 1866, at which time they stipulated to commence payment. The financial condition of the company not justifying a pressure of the claim of the government, the extension was granted by the major general commanding, with the express understanding that the company should provide for the payment in accordance with their promise.

During the time the collection was delayed the company commenced asserting a claim for occupation, use and damage.

The road had been captured by the Union forces under General Burnside, in the fall of 1863. It was operated by the United States forces, to the Tennessee river, from both ends, for a short time in February, 1864, but on the 25th of that month work upon the bridge at Loudon was suspended by order of General Schofield. Work was resumed March 12, and on the 13th of April, 1864, the first train ran through to Knoxville. The operations were much em-

barrassed by guerilla raids. The services rendered the government by the operation of this road is estimated by Mr. McPherson at \$129,772 84, whilst the cost of repairs and operation exclusive of guarding amounted to \$1,210,575 21.

The extension having expired August 1, 1866, and having received no information of the intentions of the company, or of their disability to pay, Mr. Calloway, the president, was notified that unless payment was commenced at once the road would be seized.

They were allowed until the 30th of the month to make the necessary financial arrangements.

August 28, 1866, a telegram was received by the major general commanding, from the honorable the Secretary of War, directing that action be suspended, and the amount due reported.

The report called for was forwarded August 29, and on the 30th a further telegram was received by me from the honorable Secretary, directing a suspension until further orders.

In accordance with this telegram, action in the case was entirely suspended, until the reception of the general instructions from the War Department of August 2, 1867, when the company were called upon to resume payment.

Whilst at Nashville pressing the payment of the indebtedness of the Nashville and Chattanooga railroad, I met Mr. Calloway, and informed him that his company must arrange for payment in accordance with the notice sent him. He informed me that if the company could not get the government to wait until their claim against it was adjusted, they would provide for payment rather than have their road seized. Nevertheless, when notified that payment would be exacted, he addressed me a communication under date of August 20, asking that the matter be delayed until a decision was made in the matter of their claim for use, &c. In reply to this letter, I informed Mr. Calloway, by direction of the major general commanding, that no further extension could be granted them. Under date of August 30, 1867, Mr. Calloway replied to this letter, setting forth at length the merits of the claim for occupation, use and damage of the East Tennessee and Georgia railroad, and insisted upon further extension being granted, and that his communication be forwarded to General U. S. Grant, Secretary of War *ad interim*. This application was forwarded with a negative recommendation, and a reply to Mr. Calloway's assertion of the claim of the company on the government.

In accordance with the orders of the major general commanding, I proceeded to Knoxville on the 12th of September, for the purpose of insisting upon the arrangement of some terms for the liquidation of the indebtedness of this company.

On the 16th a meeting of the stockholders of the East Tennessee and Georgia railroad was held in Knoxville, and the matter of the indebtedness was brought before them, and the necessity of immediate action on their part urged. On the afternoon of the same day Mr. Calloway, as president of the company, submitted the proposition, which was the basis of the extension recommended on the 20th instant, viz: That the company commence the payment of interest in money November 1, 1867. The transportation services of the company to be applied to the payment of the principal of the indebtedness, and as soon after January 1, 1868, as the finances of the company will justify it, the payment of instalments to be resumed.

The management of this road has been economical and judicious. The road is in excellent order, and equipments all that are required for the transaction of the business offering.

The East Tennessee and Georgia Railroad Company, in the assertion of their claim, rely upon the success of other companies as a precedent, the loyalty of East Tennessee, and a certificate said to be in their possession, given them by Major General Ambrose E. Burnside.

Their efforts to procure the admission of their claim have not been characterized by the arrogance manifested by other roads, but rather by a firm conviction of its justice, arrived at by weighing its merits and demerits in the scale of personal interest.

The company are abundantly able to comply with the terms of the extension last granted, and a rigid enforcement of payments in accordance with these terms is earnestly recommended.

The management of this road, like that of the Nashville and Chattanooga, was closely identified with the initiation of rebellion. The president of the company, previous to the war, Campbell Wallace, went south, and to the extent of his ability contributed to the cause of treason. The amount of sympathy of some of the management, who remained in East Tennessee and established reputations as Union men, may be correctly estimated when it is known that they were members of the blockade-running firm of Wilson, Wallace, Perot, and others.

THE M'MINNVILLE AND MANCHESTER RAILROAD COMPANY.

The McMinnville and Manchester railroad extends from Tullahoma to McMinnville, a distance of twenty-two miles.

The company to which this road was returned, under executive orders, purchased material appraised at \$20,310. No payments have been made in either transportation credits or cash by this road.

On the 6th of April, 1866, after being repeatedly called upon for the payment of interest and instalments due, the McMinnville and Manchester Railroad Company applied for an extension, upon the following terms: One instalment of one twenty-fourth part of the principal and accrued interest to be paid July 1, 1867, and the balance, with interest as stipulated in the terms of purchase, in twenty-three equal monthly payments.

This application was approved by the major general commanding, being evidently the best the company could make with any prospect of compliance.

On the 6th of June an additional purchase was made of railroad iron, under the authority of the honorable Secretary of War, amounting to \$26,198 52.

In July of the present year the McMinnville and Manchester railroad was taken possession of by the State of Tennessee, and negotiations are now pending concerning this indebtedness.

If it is found that arrangements to secure payment cannot be effected with the State, the interests of the government will be best subserved by the seizure and sale of the property, as under the management of the company the road will certainly not pay the indebtedness from its resources.

THE WESTERN AND ATLANTIC RAILROAD.

The Western and Atlantic railroad extends from Chattanooga, Tennessee, to Atlanta, Georgia, a distance of 138 miles.

This road was owned previous to the war by the State of Georgia, and was returned, under Executive orders, to a superintendent appointed by his excellency the governor of Georgia. The property received by Mr. Robert Baugh, as superintendent for the State, was appraised at \$472,944 66.

On the 1st of February the amount due with accrued interest was \$484,573 45. No attention having been paid to the statement forwarded February 28, 1866, to the superintendent of the road, he was notified, March 14, that unless immediate and definite action was taken, collection would be made by enforcing the penalty of the bond. In reply, Mr. Baugh informed me that he had referred my communication to the governor of the State.

The execution of the bond having been delayed, on the 19th of March, 1866, the governor of Georgia was notified that immediate action was expected in the

matter, and on the 9th of April a bond was received. It was found upon examination that the bond was executed in an insufficient sum, and that the act of the general assembly authorizing it only provided for its execution in the sum named in it. Again, the arrears of interest due from the State was not provided for. This bond was therefore returned, inviting the attention of his excellency the governor to the errata, and requesting the execution of a perfect bond at once.

On the 21st of April, 1866, another bond was transmitted, but it was found upon examination of this bond that the authority for the execution of the first bond was attached to it, and was therefore insufficient.

This bond was forwarded to the department at Washington, with the information that, although deemed insufficient, the general assembly of Georgia not being in session, it was impossible to remedy the matter until its next session, in the fall of 1866. Meanwhile, in accordance with the instructions of the major general commanding, the collection of the arrears due from this road was not pressed, Governor Jenkins having promised to make payments at the earliest possible day.

In July of 1866 a cash payment of \$48,724 40 was made.

On the 28th of August, 1866, by a telegram from the honorable the Secretary of War, the major general commanding was directed to suspend the collection of the instalments due from the Western and Atlantic railroad until November 1st, at which time the accrued interest should be paid, and the legislature of Georgia would provide adequate security to the government, and to notify the War Department of the payment or non-payment of interest on the 15th of November. The required amount was paid and reported accordingly.

On the 9th of January, 1867, a communication was received from the Quartermaster General United States army enclosing a copy of an act of the general assembly of Georgia explanatory of the force and effect of the act passed at its previous session, authorizing the governor to execute a bond to the United States for the material purchased for the Western and Atlantic railroad. This act also provided for payment of the total debt and accrued interest at the expiration of two years from the date of purchase.

Under these terms payments have been made amounting to \$401,224 18, leaving a balance of \$42, 632 41, which I am informed is withheld, pending an effort to obtain an allowance for certain iron removed from the road during the war.

Some degree of trouble was occasioned by a stoppage ordered against the Western and Atlantic railroad for repairs made by the United States forces after its capture, by the honorable the Secretary of War.

His excellency the governor having been notified that certain transportation accounts of the road had been placed as a credit on account of the stoppage, claimed the right of the State to designate as between two existing debts upon which payment should be credited. Whilst the rule of law was acknowledged, it was suggested to his excellency that the point could only be successfully raised previous to the application of the credit and not after its indorsement on a debt.

The reconstruction of the Western and Atlantic railroad was commenced, in accordance with the orders of Major General Thomas, on the 1st of March, and was completed to Ringgold on the 20th of that month.

Immediately on the advance of General Sherman, on the 6th of May, the rebuilding was resumed, and was prosecuted as the army advanced, reaching Tunnel Hill on the 9th of May, Tilton station on the 15th, the work of reconstruction being pushed forward even whilst the army was fighting near Reseca, and the trains reached the latter place with the army.

The bridge across the Oostanaula run was in ruins when reached, but so close was the construction corps of military railroads whilst the work of destruction was going on, that the burning debris delayed the work of rebuilding.

On the 20th of May the road was operated to Kingston and Cass station. The work was then delayed until the 3d of June, when the army of General Sherman had reached the road south of Allatoona Pass.

The work on the bridge across the Etowah river, 600 feet long and 67 feet high, was commenced on the 6th of June and completed in six and a half days, a large portion of the timber being taken out in the vicinity of the work and dragged to it by hand. On the completion of this bridge, Big Shanty was made the depot of supplies until after the battle of Kenesaw mountain.

On the 6th of July the road was opened to Vining's station, only ten miles from Atlanta.

The Chattahoochie bridge, 780 feet long and 92 feet high, was commenced on the 23d of July and completed in four and a half days, work being suspended from the 24th of July until the 2d of August, when it was resumed, and on the 5th of August trains were run within three miles of Atlanta.

On the 3d of September the road was completed to Atlanta, the city being taken possession of but a few hours previous.

The operation of this road was much interfered with by guerillas. When the rebel army, in October of 1864, commenced their operations upon the line of supply of the Union army at Atlanta, they succeeded in destroying 35½ miles of track and 455 feet of trestle.

When General Sherman started for the coast, in November, that portion of the road between Dalton and Atlanta was abandoned, forty-six miles being destroyed and sixteen miles of rail carried to Chattanooga.

On the 10th of May, 1865, the work of rebuilding was resumed under the orders of Major General George H. Thomas, and completed early in July of that year.

The cost of occupying, repairing and operating this road, exclusive of guarding, was as follows :

Material.....	\$1,377,145 00
Labor.....	1,150,746 06
Contract work on bridges.....	41,427 63
	2,569,318 69

THE MISSISSIPPI AND TENNESSEE RAILROAD.

The Mississippi and Tennessee railroad, extending from Memphis, Tennessee, to Grenada, Mississippi, is 99 miles long. This road made purchases, under Executive orders, amounting to \$102,668 02. On the 1st of February, 1866, the amount due was \$86,802 81. During the month of February additional purchases, amounting to \$25,082 50, were made.

On the 28th of February, 1866, in transmitting a draft for the February instalment due from the Mississippi and Tennessee railroad, Mr. Merriwether, treasurer, asked that more time be accorded them, if possible, and on the 28th of March following again applied for relief.

I informed Mr. Merriwether, in reply to the latter communication, that I was not authorized to grant any extension, but that if he found the finances of the road so depleted as to absolutely require it, I should forward any application he might make to the major general commanding. The major general commanding received, under date of March 29, an application for an extension, which was granted upon the following terms: "The amount originally due from the company to be divided into thirty-six equal instalments, payment to be considered due monthly, running from the date of purchase; credit to be given for any surplus which may have been paid."

Under this arrangement the company had paid sufficient excess to cover the

instalments falling due April 30 and May 31, 1866. The company were, however, required to pay the interest accumulating monthly.

Payments under this extension being delayed, Mr. White, the president of the road, was addressed, August 13, upon the subject, and requested to arrange for immediate payment. Under date of August 20, Mr. White enclosed a post office draft for \$2,708 33, and requested an extension of a few days.

October 12, payment being delayed, Mr. White was informed that, unless payment was made at once, the penalty of the bond would be enforced. Under date of October 22, the president of the road replied, urging leniency on account of the reduced receipts, occasioned by the prevalence of the cholera in Memphis.

The pressure of this company was delayed for the time being, with the approval of the major general commanding, the financial condition of the road evidently making collection impossible.

Under date of December 20, 1866, the treasurer of the company was requested to transmit the arrears, then amounting to \$19,762 04. The company, in reply, stated their utter inability to make payment, and on the 9th of January a special agent was ordered to make an investigation of their condition. On the 17th of January the treasurer of the Mississippi and Tennessee railroad rendered a sworn statement of their receipts and expenditures for the year ending September 30, 1866, showing that whilst the expenses, ordinary and extraordinary, amounted to \$387,257 59, the receipts for the same time only amounted to \$367,252 17; that the receipts for the quarter ending December 31, 1866, amounted to \$163,680 14, the expenses, ordinary and extraordinary, being \$148,714 21, leaving net proceeds, during the quarter, amounting to \$14,965 93, to be applied on the deficit of \$279,670 36 accruing in the previous twelve months.

This financial depletion was attributed to the entire failure of the cotton crop of 1866, along the line of the road. The collection of the debt during the winter being absolutely impossible, save by interfering with the operations of the road, it was thought better to suspend action for the time being.

Being ordered by Special Orders No. 29, headquarters department of the Cumberland, April 24, 1867, to make a tour of inspection of the indebted railroads, I arrived in Memphis on the 6th of May, and called upon the president of the Mississippi and Tennessee Railroad Company for the arrears, then amounting to \$35,895 38. In reply, I was informed that the company were utterly unable to make payment at that time. This, upon investigation, I found to be corroborated by the facts, and on the application of Mr. White, recommended an extension upon the following terms, viz: "The payment of interest in money to commence June 30, 1867; all transportation accounts to be placed to the credit of the principal of the indebtedness and arrears of interest. The payment of instalments to be resumed October 31, 1867." At which time it was supposed the increase of business incident to taking the crops to market would warrant such resumption.

In order that the necessity for this extension may be more fully understood, it is necessary that the condition of the road at the close of the war, and some thing of its history since, should be known.

During the war the road was only used as a wood road, for about fourteen miles from Memphis, beyond which point it was literally in ruins, being described as a "mere wreck of a railroad—bridges, trestle-work, culverts, division-houses, depots, water-tanks, and cross-ties totally destroyed, track torn up, embankments reduced to skeletons," &c., &c.

Since the close of the war, aside from suffering from the general depression of business, owing to the failure of crops, the road has been peculiarly unfortunate, the principal offices at Memphis being destroyed by fire, and the unprece-

dented freshets of the spring of 1867 breaking up their most valuable connecting lines, and for nearly two months depriving them of all through business.

The company have always manifested a desire to comply with their obligations to the government, and have paid as far as they had the ability.

They have requested an additional extension until October 31, which has been granted by the major general commanding.

Arrangements have been perfected by the company to commence payments under the extension.

ROME RAILROAD COMPANY.

The Rome railroad extends from Kingston, Georgia, on the line of the Western and Atlantic railroad, to Rome, Georgia, a distance of twenty miles.

The appraised value of purchases made of the government by this road was \$22,086 05.

The payments of interest and instalments due on their account have always been promptly made, and the indebtedness reduced to \$3,764 34 September 1.

Undoubtedly payments will be made as they become due, until the indebtedness is liquidated.

This road was operated by the Union army during the operations of General Sherman on the Atlanta campaign, in the summer of 1864, and afterwards abandoned in November, 1864.

THE MISSISSIPPI CENTRAL RAILROAD COMPANY.

The Mississippi Central railroad extends from Jackson, Tennessee, to Canton, Mississippi, a distance of 236 miles.

The appraised value of original purchase was \$27,700, which was increased by the further purchase of supplies, amounting to \$19,260 in February, 1866, and \$14,500 in April, 1866, making the total purchases to May 1, 1866, amount to \$63,460, on which regular payments had been made, leaving the indebtedness May 1, 1866, \$66,229 48.

In the month of April, 1866, Mr. A. M. West, president of the road, solicited an extension of the time of payment, on account of disasters to his road.

Up to this time payment of instalments had been made promptly.

Mr. West's application was referred, under date of May 3, to the major general commanding, who ordered, under date of May 7, that the original indebtedness of the company to the United States be divided into thirty-six equal instalments, payable monthly.

Since this extension the payments have been promptly made, and generally in excess of amount due.

The total indebtedness of this road October 31, 1867, is reduced to \$20,932 28, payments amounting to \$6,731 23 having been made in excess of the amount due in instalments and interest up to that date.

THE MACON AND WESTERN RAILROAD COMPANY.

The Macon and Western railroad extends from Macon to Atlanta, Georgia, a distance of 103 miles.

The original appraised value of the purchase made November 30, 1865, was \$83,638 15, and, under terms of a special agreement with Brevet Major F. J. Crilly, assistant quartermaster United States army, \$56,305 04 was paid in cash at the date of purchase, and the balance was to be paid on or before the 20th of May, 1866, without interest.

In May, 1866, payments were made, reducing the amount due the government to \$2,353 55, which was allowed to stand against the company, as the company

had accounts against the government, which were not at the time audited more than enough to liquidate the indebtedness.

In August there was credited on this account \$1,630 65 in transportation vouchers, and in November following the balance of the indebtedness, \$724 90, was paid in full.

THE SOUTHWESTERN RAILROAD COMPANY.

The Southwestern railroad extends from Macon, Georgia, to Eufala, Georgia, a distance of 143 miles.

The appraised value of original purchases made November 30, 1865, was \$46,159 09. Under the terms of a special agreement made with Major F. J. Crilly, at that time chief quartermaster military railroads, \$32,908 86 was paid in cash at date of purchase, leaving a balance of \$13,251 03, to be paid on or before April 18, 1866, without interest.

April 21, 1866, a payment was made of \$5,399 32, reducing the indebtedness to \$5,805 36, which was paid the 4th of May following in full. No interest was charged for the few days this amount was over-due, as the company had transportation accounts of considerable value in my hands for payment, the service for which had been rendered some months previous.

THE MUSCOGEE RAILROAD COMPANY.

The Muscogee railroad extends from Columbus, Georgia, to Macon, Georgia, a distance of 99 miles. The appraised value of the purchase originally made by this company amounted to \$5,294 95, to be paid, in monthly instalments, within two years from date of purchase. The last payment of \$2 89, liquidating the indebtedness, was made May 15, 1867.

THE ALABAMA AND TENNESSEE RIVER RAILROAD COMPANY.

The Alabama and Tennessee River railroad extends from Selma to Blue mountains, Alabama, a distance of 135 miles.

The company owning this road purchased supplies under Executive orders of August 8 and October 14, 1865, appraised at \$183,276 49. On the 1st of February, 1866, the amount due from this road was \$186,642 94. In March, 1866, transportation vouchers amounting to \$15,416 88 were presented by this company. The president of the road was written to, March 14, 1866, requesting immediate attention to the arrears of the indebtedness.

No action being taken in the matter, and the statement sent March 31 not eliciting any answer, on the 20th of April I addressed a communication to Thomas J. Walker, president of the company, informing him that unless immediate action toward liquidation was had by the company, the penalty of the bond executed by them would be enforced. Under date of April 27 Mr. Walker requested a few days' indulgence, and informed me that he had made arrangements by which he thought payment would be secured at an early day. Under date of May 31, 1866, Mr. Walker again asked for an extension upon the following terms: "On May 31, 1867, one year from the date of application for extension, one instalment of one-eighteenth of the principal and all accrued interest shall be paid, and the balance in seventeen equal monthly instalments, with interest at the rate of $7\frac{3}{10}$ per centum per annum."

This extension was granted by the honorable the Secretary of War, and no further action was taken until May 11, 1867, at which time I reached Selma, Alabama, on the tour of investigation upon which I was ordered by Special Order No. 29, dated April 24, 1867, from headquarters department of the Cumberland.

Finding that, during the existence of this extension granted them, the company had, in direct violation of the terms of purchase, leased their road and the property purchased from the government to A. D. Breed, of Cincinnati, the consideration for said lease being a quarterly rental and the extension of the road from Blue mountain to Dalton, I addressed a communication to J. E. Johnston, the president of the company, asking by what authority said lease was made, the written permission of the government not having been obtained. The attention of Mr. Johnston was also called to the fact that the extension had expired, and the company had not complied with their promise of payment. He was informed that immediate reply regarding both the points in my communication was expected.

Under date of May 18 Mr. Johnston informed me that he had submitted my communication of the 11th to the directors of the company, and that they had not been able to decide as yet upon the course they should pursue, but were anxious to fulfil their obligation with the government.

Under date of May 28 Mr. Johnston addressed a communication to the major general commanding at Washington asking further indulgence, which letter was referred to me for report. Under date of June 3, 1867, the report called for was made, recommending that no further extension be granted the company while the property was in the hands of the lessees, for the following reasons:

1. The company represent that their only reliance for the funds necessary to make payment was the stipulated rental to be paid by A. D. Breed, the lessee, who had failed to comply with his contract, not only as regarded the payment of rent, but in the extension of the road.

2. The president of the company had himself stated that the road was being mismanaged by the lessees. The company should not, therefore, expect the government to rely upon the integrity of a party in whom they had no confidence.

This recommendation was approved by the major general commanding, and under date of June 6, 1867, by his direction, I informed the Alabama and Tennessee River Railroad Company that under no circumstances would the lessees of the road be recognized; that whilst the major general commanding desired to treat the indebted railroad companies with all the liberality consistent with the interests of the government, and to recommend necessary extension to those who manifested a proper appreciation of their responsibility to the government, he could not make such recommendations for companies that, in direct violation of their obligations, conveyed the property sold them into the possession of other parties. The government could not undertake to investigate and decide upon the responsibility of lessees.

The extension applied for was not granted, but payment was insisted upon. The company were given until the 20th of the month. Upon the 20th Dr. A. G. Mabry, vice-president of the company, visited this city and addressed a communication to the major general commanding, asking an extension upon the following terms: "On the 1st of January, 1869, the company will pay the accrued interest, and thereafter a monthly instalment of eight thousand dollars, until the entire debt is paid." Dr. Mabry was referred to this office, and on the 21st I informed the major general commanding that, after a full conversation with Dr. Mabry regarding the Alabama and Tennessee River railroad, I could not think that any extension could be granted upon the terms proposed, or any other, so long as the road was in the hands of the lessees. I expressed a belief that the company could do much better with their property than the lessees, if they took it in hand, and suggested that they be allowed until July 8, 1867, to decide upon what course they should pursue.

The suggestion was approved by the major general commanding, and the company so notified.

Under date of July 6 I was informed by Dr. Mabry that a committee of the directors had been appointed to proceed to New York to meet the lessees, to

make some arrangement to complete the road to Dalton and secure the early payment of the indebtedness. He asked an extension until this meeting adjourned. By order of the major general commanding, I informed Dr. Mabry that a reasonable time would be allowed for the purpose stated in his communication of July 6.

The committee reported from time to time the progress they were making, and finally, under date of Washington, D. C., September 9, 1867, I was informed that the committee had succeeded in perfecting a very desirable arrangement for the completion of their road and the payment of the indebtedness, which, as soon as ratified by the directors, would be communicated to this office.

Under date of September 21 the following proposition was made by Dr. A. G. Mabry, vice-president of the road: "The company propose to pay to the government twenty-five hundred dollars (\$2,500) in money, per month, from November 21, 1867, to October 21, 1868, after which time they will pay ten thousand dollars monthly until their entire indebtedness is liquidated." This arrangement is now in force, and from the high character of the northern capitalists who are connected with the enterprise it is not thought that any further extension will be applied for.

The affairs of the Alabama and Tennessee River railroad were terribly mismanaged by the directory, headed by Thomas J. Walker. Not only were its interests permitted to suffer from neglect, but their violation of solemn obligations, and their readiness to make new promises without a shadow of a hope of being able to comply with them, characterized their control as a reign of ruin.

They had leased the property sold them by the government, in violation of the specifically expressed terms of purchase, to a contractor who was permitted to use the property without complying with a single clause of his contract except so far as might benefit him. Neither was the road being extended, nor was the stipulated rent being paid. The successors of this management found themselves embarrassed on every hand by its unwise action.

I found that Joseph E. Johnston, president of the company, in May of the present year, desired sincerely to secure the interest of the road and the confidence of its creditors by exerting every energy to inaugurate better management; but so thoroughly had the lessees' agents impressed the company that *they* controlled the property, independent of any responsibility to the officers of the company, that Mr. Johnston informed me that he had been unable to obtain any details of the operations of the road or the intentions of the lessees from Mr. Barney, the resident agent.

When I requested that he would have Mr. Barney meet me in his office, in order that I might obtain the desired information, Mr. Johnston requested *me* to address a note to Mr. Barney, as he would not come at his request. At the meeting, Mr. Barney's equivocation and desire to evade any direct answer regarding either the management of the road or the proposed action of the lessees, was not calculated to impress one with confidence in either his business capacity or his integrity.

Under the present management no further trouble is anticipated.

THE ALABAMA AND FLORIDA RAILROAD COMPANY.

The Alabama and Florida railroad extends from Montgomery to Pollard, Alabama, a distance of 114 miles.

The company owning this road purchased material, under executive orders of August 8 and October 14, 1865, appraised at \$51,912.

On the 1st of February, 1866, the amount due from this road was \$45,880 84.

The instalment due February 28, 1866, being delayed, and a portion of previous instalments not being paid, under date of March 14, 1866, I addressed a letter to Charles T. Pollard, president of the company, asking that action in

the premises toward such payment be taken at once. A portion of the amount due was paid April 6, 1866, and Mr. Pollard at the same time requested that a short extension be granted him.

He was informed, in reply, that any application he desired to make must state definitely at what time payment would be resumed.

Under date of May 9 Mr. Pollard was notified that arrangements for payment of arrears must be at once effected.

No reply having been received, under date of June 13 Mr. Pollard was advised that unless immediate action was had the road would be seized.

In reply to this communication I received a note from Mr. Beasley, the auditor of the Alabama and Florida railroad, asking that I defer action for a few days, until Mr. Pollard should return, and explaining that the delay in replying to my letter of May 9 was owing to the absence of the president of the road.

Under date of July 12, 1866, Mr. Pollard applied to the major general commanding for a suspension of collection until October 1, 1866.

This application was approved by the honorable Secretary of War, August 6, 1866.

Under date of August 22 Mr. Pollard requested to be informed if he could liquidate the whole indebtedness at any time, thereby saving the payment of interest. I informed him that he could do so.

October 12, 1866, no payment having been made, I notified the company that arrangements for payment in accordance with the terms of the extension were expected.

October 22, 1866, Mr. Pollard acknowledged the receipt of my letter of the 12th, and informed me that he should leave for New York city in a very few days to perfect negotiations to enable him to pay arrears by the 10th of November.

Payment being delayed, on the 17th of December the company were called upon again for arrears, and not having received any response, an agent was sent to the road January 9, 1867. On the 16th payment amounting to \$8,999 09 was made. In February additional payment of \$7,500, and March 20 a credit of \$3,474 33 was received, leaving the arrears \$6,604 12.

Collection of all arrears was continually pressed during the months of January, February, and March, 1867, the company claiming, in letters under dates January 10 and 27, February 4, and March 25, 1867, that they were straining every nerve to make prompt payments.

Payment being delayed on the arrears due, April 1, 1867, I again requested the company to provide for it, and in obedience with Special Orders No. 29, headquarters department of the Cumberland, visited Montgomery in May, and found that here, as well as at all other points of the Southwest I had visited, the result of the war and failure of crops during the year succeeding its close were very visible in the crippled finances of the railroads, the Alabama and Florida road simply keeping up an appearance of operations.

Mr. Pollard was absent, but I addressed a note to him on the subject of the indebtedness, satisfied, as I stated in my report to the major general commanding on my return, that it would only call forth an application for an extension.

Under date of June 15, 1867, Mr. Pollard addressed me a letter, asking that collections from the road, on account of a stoppage ordered by the Quartermaster General against it of \$27,109 04, for repairs performed by United States forces, be suspended until he should have an opportunity of examining the accounts of Captain Wheeler, who had charge of the work, and reported the amount to the department, and further, that all collections be suspended until January 1, 1868.

Under date of July 2 I informed Mr. Pollard that I could not in my opinion consistently recommend the extension applied for; that if the company was

utterly unable to pay instalments I should recommend a short extension, until the fall trade should set in, meanwhile exacting payments of interest in money.

July 15, Mr. Pollard asked a suspension of the collection of the principal until September 30, after which time the indebtedness should be paid in twelve equal monthly instalments, the first to be paid on that date; the payment of interest, however, to be made from the date of the application, in *money*, at the end of each month.

This extension was recommended by me and approved by the major general commanding.

Payment under this extension is now being made.

The management of this road have not shown any desire to thwart collections, and have always afforded every facility for an examination of their financial condition.

The road is in as good condition as any of the roads of the Southwest which have had the same misfortunes to contend with.

It is recommended that payment under the present existing extension be exacted rigidly, the terms being proposed by the company. A portion of the road traverses a rich agricultural country, and it has a good through trade upon which to depend for a revenue. With even an average crop of cotton in the country it will be abundantly able to continue payments.

THE MOBILE AND OHIO RAILROAD COMPANY.

The Mobile and Ohio railroad extends from Mobile, Alabama, to Columbus, Kentucky, a distance of four hundred and seventy-two miles.

The company owning this road purchased from the government material, under executive orders, appraised at \$420,143 70, at Nashville, and made an additional purchase at Richmond, Virginia, amounting to \$60,600.

On the 1st of February the amount unpaid of the respective purchases was \$369,367 39 on the Nashville, and \$45,697 48 on the Richmond account; the arrears of instalments and interest amounting on both purchases to \$4,580 97.

The instalments were paid promptly in cash until May, 1866, when an award of \$70,249 81 was received and placed as credit, liquidating the entire Richmond purchase and nearly all the instalments falling due on May 31 and June 30, 1866.

Payment was delayed from July until October, and as the reasons for a depleted treasury were obvious, the ravages of cholera adding to the embarrassments of this road, it was not considered advisable to press the collection, the company having shown every disposition to pay as far as able.

On the 12th of October I notified Mr. Willoughby, the treasurer of the Mobile and Ohio Railroad Company, that unless some definite arrangement for resuming payment was made by the 31st of October, I should enforce the bond.

In reply, a communication was received from Milton Brown, president of the company, requesting six months' extension, and stating the utter inability of the company to make payments at that time. This application was forwarded recommended, with the contingency that interest should be paid promptly, monthly, and was approved by the major general commanding. Under date of December 13, 1866, I was notified by the Quartermaster General of the approval of the honorable Secretary of War.

During this extension, payments were made in January, 1867, amounting to \$57,107 63. The instalment falling due on April 30, 1867, was collected May 10, during my visit to the indebted roads.

At the time I visited Mobile Mr. Abram Murdoch, the president of the road, was absent. C. C. Rushing, vice president, informed me that the company were exceedingly embarrassed for money, and it would be necessary for them to ask an additional extension. I insisted that until cause for an extension was shown, the company should continue payments.

On June 3, 1867, Mr. Murdoch, the president of the company, visited this city and made application for an extension upon the following terms: all arrears of interest and instalments to June 1, under the first extension, to be paid in money, the interest to be paid monthly in money as it became due. The payment of instalments to be resumed on and after September 30, 1867, at the rate of one-twelfth of the principal at the end of every month. This application was recommended by me and approved by the major general commanding.

Payments under the terms of this extension are being made, and it is not probable that the company will either ask or require further delay in the collection.

The Mobile and Ohio Railroad Company have indicated a desire to set up a claim for use and damage of their road and property pertaining to it. The president of the company applied several months since for a statement of the work done on that road similar to those made up by Mr. McPherson for other companies. This road operated in 1862 for a short distance from Columbus, Kentucky. The road was again used for a distance of twenty-six miles from the northern terminus early in 1864, but was abandoned in May of that year, and was not operated to any extent until May, 1865, when it was reopened to Crockett, thirty-five miles distant from Columbus. The Mobile and Ohio railroad was returned to the corporation August 15, 1865.

(SPECIAL PURCHASE,) MEMPHIS AND CHARLESTON RAILROAD COMPANY.

On the 21st of August, 1865, the Memphis and Charleston Railroad Company, Samuel Tate president, purchased of the United States railroad iron amounting to \$64,000, payable in cash on the 1st day of March, 1866. These terms were in accordance with instructions from Brigadier General D. C. McCallum, director and general manager United States military railroads. Having waited until the 8th of March, 1866, I wrote to Samuel Tate, president, calling his attention to the fact that this debt was due on the 1st instant, and requested him to forward check for the amount at once. No answer being received, on the 12th of March I telegraphed George Robertson, treasurer of this company, inquiring whether the money had been sent. On March 14 Samuel Tate addressed a communication to this office stating that he could not pay this demand at present; that he had certain claims for transportation in Washington which he wished to apply on this debt when allowed. This letter was referred by me to Brevet Major General W. D. Whipple, chief of staff, with an indorsement stating that as this was a special purchase of eight hundred tons of iron, and was a separate and distinct transaction, payment should have been provided for; further, under General Order No. 80 all transportation service goes towards liquidating indebtedness incurred under Executive orders of August 8 and October 14, 1865. I recommended that if delay was granted, the company should pay interest on this debt from March 1 at the rate allowed by law in Tennessee, and that the company should give a bond to secure the United States. This communication was returned to this office disapproving any extension, and Mr. Tate was notified that he must make arrangements to pay the full amount without delay.

Letter received from Samuel Tate under date March 29, 1866, in which he states that it is impossible to pay this amount at once, but would try to pay it by the 10th of April.

On the 4th of April I wrote Mr. Tate, by direction of General Whipple, that he would be required to pay the \$64,000 on the 10th instant, without fail, with interest added at the rate of six per centum per annum from March 1, 1866, otherwise summary measures would be resorted to. On the 11th April I received from the treasurer \$64,458 88, which settled the account in full.

I am satisfied from the disposition shown by Mr. Tate that this debt would

have been indefinitely postponed had he not entertained a wholesome fear of the strong arm of the government.

THE MOBILE AND GREAT NORTHERN RAILROAD COMPANY.

The Mobile and Great Northern railroad runs from Blakely, a short distance from Mobile, to Pollard, Alabama, a distance of seventy-two miles.

This company took advantage of the opportunity offered to purchase railroad property under Executive orders of August 8 and October 14, 1865, to the amount of \$14,705 11. One payment of \$620 in cash was made November 30, 1865.

When the indebtedness of southern railroads was transferred to me in March, 1866, I found most of the companies behind in their regular payments.

Application was made to the major general commanding to send agents to the delinquent railroad companies, and a plan suggested to carry out the order of the Quartermaster General for collecting this debt, which was approved.

I sent an agent on March 30, 1866, to this railroad company to investigate their financial condition, the result of which was an application from Mr. Dunn, president, for an extension of the time of payment of interest and instalments due.

Good and sufficient reasons for their failure to comply with the terms of their bond being submitted, the major general commanding granted an indulgence until June 1, 1866. Since that time the company have paid promptly, and their whole debt was paid on October 12, 1867, besides a stoppage against the road of \$3,398 99 for work done during the war by the United States forces.

THE NEW ORLEANS, JACKSON, AND GREAT NORTHERN RAILROAD COMPANY.

The New Orleans, Jackson, and Great Northern railroad extends from New Orleans, Louisiana, to Canton, Mississippi, a distance of 206 miles; made purchases in November, 1865, appraised at \$131,245 58. On the 8th of December further supplies were purchased, valued at \$25,900, and again on the 14th of February a further purchase amounting to \$10,670.

The payments on account of this indebtedness have always been promptly made until, under date of September 4, 1867 an application was made for an extension of (60) sixty days on account of falling off of receipts of the road, which was granted by the War Department under date of September 26, 1867.

The October instalment of 1867 was paid promptly. The amount due the government November 1, 1867, is \$22,783 31, which there is no reason to doubt will be paid when due.

THE SOUTH CAROLINA RAILROAD COMPANY.

The South Carolina Railroad Company purchased supplies at auction in February, 1866, amounting to \$23,458 50, under the terms of Executive orders of August 8 and October 14, 1865.

The terms of the bond as regarded monthly payments were not enforced with this road, as the government was indebted to the road for transportation and mail service largely in excess of the road's indebtedness to the government. The whole indebtedness was paid in transportation vouchers in January, 1867.

THE MONTGOMERY AND WEST POINT RAILROAD COMPANY.

The Montgomery and West Point railroad, extending from West Point, Georgia, to Montgomery, Alabama, a distance of 88 miles, made purchases of the government, the original appraised value of which was \$38,559 66.

The management of this road, under the direction of Mr. Charles T. Pollard, have always evinced a desire to meet the payments on account of this indebtedness as they became due, and the payments have generally been made promptly.

At different times the company have been a few months behind in their payments, but these delays have always occurred from unavoidable delay in auditing and passing transportation accounts and receiving credits for mail service.

At the date of this report the road is quite up to time in its payments, and one month more will liquidate the indebtedness.

THE KNOXVILLE AND KENTUCKY RAILROAD COMPANY.

The Knoxville and Kentucky railroad (now building) made a purchase in August, 1866, of railroad iron under special authority of the Quartermaster General, dated June 11, 1866, amounting to \$12,335 63.

The first three months' instalments were paid promptly, leaving the amount of indebtedness November 1, 1866, \$10,793 66.

The payment for November not being made, the company was notified and payment requested December 20, 1866.

On the 27th of December, Mr. Craighead, the treasurer of the road, notified me of the presentation at Washington of a claim against the United States for railroad iron taken from the road, and asked an indulgence for a short time in his payments.

Under date of February 28, 1867, I notified Mr. Craighead that his road was four months behind in instalments, and requested the amount to be forwarded at once, my orders being imperative to collect dues from the railroad company.

In reply to further demands for payment, Mr. McGhee, president of the road, made formal application for extension (under date of July 26, 1867) of time to January 1, 1868, giving as reasons the fact that all the money the company had was that granted by the State of Tennessee, which he was not justified in applying to any other use than that for which it was granted, viz., the construction of the road, and that by the 1st of January, 1868, the road would be so far in operation that the receipts from operation of the road would be sufficient to pay indebtedness as due.

From the reason stated by Mr. McGhee, favorably indorsed by Governor Brownlow, the application was forwarded with recommendation that the application be granted. And on the approval of the Secretary of War the extension was granted in a letter from the Quartermaster General of August 19, 1867.

The interest has been paid promptly since the application was granted. The construction of the road having thus far progressed rapidly, reaching a coal bank, from which they will derive large revenues, no difficulty is apprehended in the prompt payment of the indebtedness when it is due, with a probability that at the time payments recommence, (January 1, 1868,) the company will be in condition to pay all the instalments then over-due by the terms of the original sale.

THE MEMPHIS AND OHIO RAILROAD COMPANY.

The Memphis and Ohio railroad is 130 miles long, extending from Memphis to Paris. The company to which this road was transferred, under Executive orders, purchased material appraised at \$106,929 13. On the 1st of February the amount unpaid was \$102,865 87; one instalment having been paid in November, 1865, and one in January, 1866. Payment of the instalment falling due January 31 being delayed, Mr. Woodruff was called upon for the arrears. In March, 1866, payments amounting to \$6,294 88 were made, leaving arrears of \$10,092 24, which Mr. Woodruff promised to pay in a very short time. No payment being received during the months of April and May, I addressed Mr. Woodruff, June 13, 1866, informing him that I should not defer summary action to collect arrears later than the 25th of the month.

Mr. Woodruff called at my office in Nashville, and stated in reply to this letter that he would certainly provide for payment of all arrears in a short time. The company were then completing their road, and would soon be in a condition to resume liquidation. Under these circumstances the collection was not pressed, as it would not only have retarded the opening of the route from Louisville to Memphis, but, because of the ravages of cholera, failure of crops, and general depression of business in the southwest, a seizure of the road would certainly be disadvantageous to the government. It was hoped that with the completion of Louisville and Memphis line the fall trade would enable the company to resume payment.

September 4, 1866, Mr. Woodruff was accordingly notified that the company must arrange to discharge their obligations to the government. Under date of September 4, 1866, Mr. Woodruff replied, stating fully the condition of the finances of the company, showing their inability to make immediate payments, and asking further indulgence. I declined to recommend any indefinite extension, and requested Mr. Woodruff to state when the company would recommence payments. In reply, Mr. Woodruff asked an extension until November 1, 1866, stating further, that although the company had carried the United States mails since October 1, 1866, no credits on that account had been received. This application was recommended September 19, and approved by the major general commanding. The same day, under the extension, the company paid \$5,000.

October 31, 1866, no payment having been made for the month ending November 30, December 17 I again called upon the company. No reply being received, I sent an agent to the road (January 9) to investigate the condition of its finances.

This investigation showed that the expenditures of the company had exceeded its revenues from all sources in the sum of \$508,993 73 in the operations from the date of the return of the road to the company, September, 1865, to December 31, 1866.

Under date of January 4, Mr. Woodruff had informed me that he had not made payments because of light revenues of the road, and asking further indulgence.

In reply to this, I sent by the special agent ordered to his road a communication suggesting that a proper appreciation of the obligations of the company to the government would have been better shown by notifying me before the money was due of an inability to make payments to the amount of every cent that could be diverted from the necessary operating expenses of the road.

January 24, no reply being received to this letter, I called upon the company to state definitely their intentions. Mr. Woodruff replied January 30, stating that he would pay \$3,000 February 1, and as much as could be spared monthly thereafter. The proposed payment was made in February.

In March and April, although called upon, the company did not respond.

Under date of May 4, Mr. Woodruff asked an extension until the fall trade should set in, when he hoped to be able to resume liquidation. In reply to my letter declining to recommend any application not definite in its character, application was made for a suspension of collection until December 31, 1867. This application, recommended by me, with the contingency that the company pay the monthly accruing interest in money, was approved by the major general commanding.

Payments of interest have been exacted by continually calling, and calling again, for the money.

The preliminary steps for the lease of the road and property to the Louisville and Nashville Railroad Company, upon such terms as will secure future payments, have been perfected. Application will be made to the major general commanding to ratify this lease as regards the property sold under Executive

orders. The approval of the lease, with the contingency that payment of instalments shall be made promptly, is earnestly recommended.

In conclusion, that the difficulties attending collections from this road hereafter may be fully understood, it is thought proper to submit the following facts in the history of its operations:

The Memphis and Ohio railroad was just completed when the rebellion was inaugurated, the first through train, carrying passengers from Louisville, having passed over the road April 15, 1861. During the war the newly completed road was reduced to a ruin, from one end to the other; not a trestle or bridge was left on the whole line; the ties rotted, embankments washed, cuts fallen in. Aside from the purchase made from the government, on credit, the State of Tennessee indorsed thirty-year bonds of the company, amounting to \$300,000, which were hypothecated for \$180,000 in currency; \$82,000 was borrowed from the merchants and citizens of Memphis, and \$50,000 from the Southern Express Company. The road was rebuilt, and the first through train to Louisville since the close of the war passed over the road August 13, 1866.

The trade of the fall and winter of 1866-'67 was but nominal, as on nearly all other southwestern roads, for causes already stated. In the spring of the present year connection with Louisville was again broken by unprecedented freshets, and the road damaged to the extent of \$50,000.

SELMA AND MERIDIAN RAILROAD COMPANY.

Under Executive orders this company purchased railroad material, rolling stock, &c., amounting to \$142,017 92, interest added to November 30, making total \$142,870 03. In January, 1866, this indebtedness was diminished \$53,533 28, by credit for transportation services, making an excess over instalments due January 31 of \$33,089 07.

This company paid their interest and instalments up to August, 1866, and the interest up to September 30, 1867. On the 12th of October, 1866, I wrote to A. Y. Sharpe, treasurer, calling his attention to the amount overdue and unpaid, informing him, at the same time, that unless payment was made at once the terms of the bond would be enforced.

On the 29th of October, 1866, Mr. Sharpe made an application for an extension, promising to recommence paying instalments November 30, and, by April 1, 1867, to pay back instalments, stating that there was mail service due from the United States for the past fourteen months, and about \$10,000 in unsettled claims for transporting paroled prisoners of war.

The cause of inability to pay at this time was on account of the short crops through the country, and a large outlay of money in building a costly bridge over the Tombigbee river, and about five miles of trestle and road bed, which made the connection complete to Meridian, thereby opening up a large and profitable business to the road.

This application was recommended by me, and forwarded to the major general commanding on the 12th of November, 1866. The Quartermaster General, under date of December 13, 1866, informed me that the Secretary of War had approved Mr. Sharpe's application on the 5th of December, 1866, and the Selma and Meridian Railroad Company was notified accordingly; also, that they would be expected to carry out the terms of extension.

In January, no cash having been received from this company since the expiration of their extension, I called upon Mr. Sharpe to remit the amount due. On January 14, 1867, I received \$5,000, and on the 4th of March this company was credited by transportation service \$10,659 78.

The company still being largely in arrears, I visited Demopolis, by order of the major general commanding, in May, 1867, and investigated the affairs of this company. I met General Hardee by appointment, and from conversation

with him, and statements of the secretary and treasurer, I satisfied myself that they were doing all in their power to keep the road in running order, which absorbed all their earnings. I notified Mr. Hardee that he must inform me at once, and definitely, what the company could do toward paying the indebtedness to the general government; and in any extension which they should apply for, I must insist upon the interest accruing monthly to be paid in money. On the 15th of May, 1867, General Hardee, president, forwarded to this office a copy of resolutions passed by the board of directors of the Selma and Meridian railroad, pledging the income of the road to pay promptly the interest as it fell due, on the last day of each month, in money, and also to resume the regular payment of instalments on November 30, 1867.

This application was forwarded by me to Major General Whipple, chief of staff, recommending that this company be required to pay the accruing interest monthly in money, and to resume payment of the instalments on September 30, 1867. On the 27th September I wrote to W. J. Hardee, calling his attention to the terms of extension, and informing him that his company must be prepared to pay up the interest and one instalment on the 30th instant. The interest was promptly paid, but the road being unable to pay any more, Mr. Hardee called at my office in Louisville on October 26, and addressed a communication to me, stating the inability of their company to pay the instalments as required by the terms of the extension, and proposing to pay in future the interest each month in money, and \$500 per month besides, commencing November 30, 1867—all mail services to be applied on the principal; also, as soon as able, the company agree to pay a large sum monthly. This application was immediately forwarded by me to Major General Whipple, chief of staff, recommended for the reason that I believed these terms to be the best that could be exacted.

THE NEW ORLEANS AND OHIO RAILROAD COMPANY.

The New Orleans and Ohio railroad extends from Paducah, Kentucky, to Union City, Tennessee, a distance of sixty-two miles.

The appraised value of purchases originally made by this company amounted to \$32,150.

No payment having been made on account of this purchase, on the 14th of March a demand was made for a compliance with the terms of the bond. No reply being received to this demand, (owing to the absence of the president,) my agent, S. B. Brown, was directed to visit this, in connection with other delinquent roads, and make a report as to condition, &c.

As one of the results of Mr. Brown's investigations, an application was made for an extension of time of payment, which was directed to be granted by the major general commanding, under date of April 10, 1866, as follows:

"Respectfully returned to Captain Hamill, who is authorized to accept the proposition of the New Orleans and Ohio Railroad Company, as it is understood at these headquarters that on the 1st of May next the company will commence the payment of the regular monthly instalments and \$2,500 per month besides, commencing May 1, until all arrears are liquidated."

On the 2d of May a letter was received from the treasurer of the road, stating the inability of the road to pay, as their receipts were not equal to their ordinary disbursements, but that there was due the road for transportation of mails three or four thousand dollars, which the president was about starting to Washington to collect, and it would be sent from there.

On the 6th of June there was credited to the road (being the only payment ever made by the road) a postal award of \$3,266 16.

On the 16th of June Mr. Gardner was notified of the terms of the extension, and requested to comply with them.

No payment being made, on the 6th of September I notified Mr. Gardner that

I should expect definite steps to be taken to adjust this claim in some way by the 20th instant, or I should enforce the terms of the bond.

Frequent correspondence was had with the road after this time, and persistent dunning was kept up, trying in every way possible to get something out of the road on account of the indebtedness. Investigation showed conclusively that it was of no advantage to the government to place a receiver on the road or retake the property sold after having been so long in use.

On the 11th of March, 1867, the newly elected president of the road made an application for extension, as follows: "The company propose to pay, first, the monthly interest of the debt, and then as much of the principal monthly, and as fast as the earnings will justify, after the extension to Troy, Tennessee, its junction with the Mobile and Ohio railroad; making payment of the first instalment October 1, 1867."

Being personally acquainted with the facts as stated by Mr. Terrell, and judging that his hopes to commence payment in the fall of 1867 were well founded, I forwarded his application with the following indorsement:

"Respectfully referred to Brevet Major General W. D. Whipple, chief of staff, with the recommendation that an extension be granted the New Orleans and Ohio Railroad Company, making the first instalment payable September 30, 1867, the accruing interest to be paid monthly; after September 30, 1867, the monthly instalments and interest to be paid regularly—for the following reasons, viz: The company are not at present in condition to pay the account, and the only way in which the bond can be enforced would be by retaking possession of the property, as the receipts of the road would not justify the appointment of a receiver. It is believed that when a connection is made with the Mobile and Ohio railroad at Troy, Tennessee, the receipts will be largely increased, and sufficient to enable the company to comply with the proposition of Mr. Terrell."

This application was forwarded to the headquarters of the department, but has never been heard from as yet.

On the 27th day of September, 1867, I called the attention of Mr. Flournoy, the new president of the road, to the terms asked for by Mr. Terrell and recommended by myself, and asked for payment in accordance therewith.

In reply, I received a note from an agent of that company, stating the absence of the president, and urging me to delay action till his return.

At date of writing this report no further steps have been taken.

This road being now completed to Troy, Tennessee, and a connection made with the Mobile and Ohio road, it is believed that the receipts of the road will soon enable the company to commence payment, or will justify the government in placing a receiver on the road.

THE MEMPHIS AND CHARLESTON RAILROAD COMPANY.

At the time this road was returned to the company, after the close of the war, Sam Tate, president, purchased of the United States government, at Memphis and Nashville, under Executive orders of August 8 and October 14, 1865, railway material amounting to \$489,823 10. Afterwards, the terms of sale were changed by authority of the Secretary of War to a credit of twelve months, without interest, the company to furnish a bond with individual security. Interest on this debt was added to January 1, 1866, and the bond was made out for \$491,920 68, payable January 1, 1867, and forwarded to Sam. Tate to be executed.

On the 19th of March, 1866, I wrote to Mr. Tate, requesting information when I could expect their bond returned, as it was called for in Washington. On the 22d the bond was forwarded by Mr. Tate, and by me transmitted to the Quartermaster General.

This bond was signed by nine gentlemen, accompanied by their sworn state-

ment that they were individually worth one hundred thousand dollars over all their liabilities.

On November 26, 1866, Mr. A. H. Markland, attorney for the Memphis and Charleston railroad, addressed a letter to the President of the United States, stating that owing to the light trade and travel, the Memphis and Charleston Railroad Company would be unable to meet their liabilities to the United States, falling due January 1, 1867, and requesting that the President interfere, to the end that more time be allowed.

On the 6th of December, Samuel Tate, president, applied to the Hon. E. M. Stanton, Secretary of War, for an extension of one year on the payment of the indebtedness of the Memphis and Charleston railroad to the United States.

On the 12th of December, I addressed a letter to the Quartermaster General, stating that the sum of \$436,783 76 would be due from this company on the 1st of January, 1867, and from the trouble experienced in collecting the \$64,000 which became due in March previous, and the lack of attention paid to official communications from this office, I anticipated the same trouble in collecting the amount due under the bond; and unless ordered otherwise from Washington, I should proceed to enforce payment.

The letters of Mr. Markland and Samuel Tate were forwarded from the War Department, through Major General Thomas, to me, for report.

On January 18, 1867, I forwarded to Major General Whipple, chief of staff, a full and complete report of the status of the indebtedness, and giving my reasons why an extension should not be granted. In the mean time, January 7, I addressed a communication to Samuel Tate, informing him that his application for an extension had been referred to me, and that I believed from information in my possession that the Memphis and Charleston railroad was abundantly able to liquidate their indebtedness, and that I should recommend that payment be enforced, unless by the sworn statement of the treasurer of the company it is shown that the company is utterly unable to pay either in whole or in part.

On January 12, Mr. Tate addressed a communication to me, enclosing a sworn statement from the treasurer, showing the ordinary and extraordinary expenses to have exceeded the receipts from September 15, 1865, to January 1, 1867, and asking that the government show magnanimity to his company.

The same day Mr. Tate wrote to the major general commanding, urging that the extension be granted, and calling attention to his letter to me, which was referred to this office.

On January 18, I returned this letter of Mr. Tate's, enclosing his letter to me of same date, to Major General Whipple, chief of staff, for the information of the major general commanding, in connection with my report forwarded same day.

On the 9th of February, additional statements were made by A. H. Markland to the Secretary of War, urging this extension, which were referred through Major General Thomas to this office for report. On February 27, 1867, I made an additional report, showing conclusively that Mr. Tate intended to postpone indefinitely payment on this debt, as from his printed report he proposes to pay interest on the bonds of the company on May 1, 1867, and also interest on coupons already due, and within a year afterwards to pay the floating debt of the company. He also proposes paying a dividend in the fall of 1867; and all this was decided upon as early as July, 1866, six months before the debt to the United States became due. For this and other reasons named, I recommended and urged that no extension be granted, excepting upon the terms proposed in my report, January 18.

Having received an order from the honorable Secretary of War on the 7th of January to suspend action regarding the Memphis and Charleston Railroad Company, no further steps were taken by me toward collecting this debt.

In May the War Department proposed terms to Mr. Tate as follows: \$100,000

to be paid at once in cash, and \$10,000 per month afterwards. These terms were accepted, and on the 24th of May I received orders from the Quartermaster General to transfer the collection of the indebtedness of the Memphis and Charleston railroad to Brevet Colonel F. J. Crilly, assistant quartermaster, which was done on May 27, 1867.

The Memphis and Charleston railroad have set up a claim for occupation, use, and damage during the war, or have indicated their intention to do so.

This road is 271 miles long, extending from Memphis, Tennessee, to Stevenson, Alabama.

Regarding the amount of the claim I am not informed.

From the statement rendered them by Mr. McPherson, assistant superintendent United States military railroads, for the eastern division used by the government, the earnings amounted to \$135,648 74.

A statement of the same character compiled by Colonel F. J. Crilly, under orders of the Quartermaster General of the army, for the western portion used by the government, shows the earnings to have amounted to \$305,951 94; total, \$441,600 68.

Regarding the early occupancy of this road I have no data. The records of the eastern division (from near Decatur to Stevenson, 80 miles) in my possession, only go back to March, 1864.

The cost of occupation and operation by the United States government from March, 1864, to the date of transfer, September 1, 1865, exclusive of guarding, was as follows:

Material.....	\$75,685 00
Labor.....	216,308 18
Contract work on bridges.....	88,442 33
Total.....	<u>380,435 51</u>

The records obtainable regarding the western division do not extend beyond the time of those of the eastern. This portion of the road was operated various distances during 1864 and 1865; the furthest station reached from Memphis was Pocahontas station, seventy-five miles distant.

The cost of operation during the above time, from June 30, 1864, until the date of transfer was \$382,421 35. The cost of operating both divisions of the Memphis and Charleston Railroad Company was \$762,856 86. Total length of road operated by the United States during the war, at any one time, was 155 miles.

From the published reports of the Memphis and Charleston railroad I learned that Sam. Tate, president, intended paying two dividends before the debt due the United States would be extinguished. As the Nashville and Chattanooga Railroad Company were not allowed this privilege, I thought it my duty to inquire if the Memphis and Charleston railroad would be permitted to declare a dividend under similar circumstances. I accordingly addressed a communication to the acting Quartermaster General on the subject, through the major general commanding, on the 27th of September, 1867, enclosing a printed report of the Memphis and Charleston railroad, and calling attention to a paragraph proposing a payment of dividends. On October 27 I received an official copy, from Major General Thomas, of the correspondence between the Quartermaster General and the Adjutant General of the army, concurring with my views expressed, and stating that the Memphis and Charleston railroad would be notified that they would not be allowed to declare a dividend until the debt to the government was paid.

During this month the Memphis and Charleston railroad paid their debt in full.

THE MEMPHIS, CLARKSVILLE, AND LOUISVILLE RAILROAD COMPANY.

The Memphis, Clarksville, and Louisville railroad, extending from State line to Paris, a distance of 83 miles, was at the close of the war in the hands of a receiver on the part of the State of Tennessee. George T. Lewis, the receiver, purchased from the government material appraised at \$338,143 72.

The amount due with accrued interest February 1, was \$342,172 61.

The statement of account forwarded to Mr. Lewis, February 25, 1866, having elicited no response, on the 14th of March Mr. Lewis was notified that unless some steps toward payment were taken immediately, collection would be enforced by summary process.

An application was at once forwarded to the Hon. Secretary of War by the receiver, and was returned to the major general commanding for report.

Under date of April 5th I was directed by the major general commanding to grant an extension to the Memphis, Clarksville, and Louisville Railroad Company.

No further action on the matter of collection was taken until December 26, 1866, when I addressed a communication to the receiver of the road, George T. Lewis, requesting him to inform me fully regarding the receipts of the road, as it was believed that as the line between Louisville and Memphis was completed, the road should commence payments.

In reply Mr. Lewis informed me that he had used his personal credit to raise funds to keep the road in operation, and such corroboratory evidence, that action was delayed in accordance with the terms of extension.

The same trouble was had in securing the bond for purchases for this road as for the Edgefield and Kentucky railroad; both bonds being executed finally by the governor of the State of Tennessee.

I visited this road in May and found it in bad condition; George T. Lewis had given place to S. B. Brown as receiver.

Mr. Brown assured me that the prospects of the company warranted the promise that he should commence payments early in the fall of the present year.

Under the general instructions from the honorable Secretary of War, of August 2, 1867, I called upon Mr. Brown to resume payments. Not hearing from him I proceeded to Nashville, September 13, 1867, in obedience to the orders of the major general commanding, and made a demand upon the State comptroller for the arrears of interest and one instalment, amounting in aggregate to \$76,080 74.

That official referred me to his excellency the governor of the State. I proceeded to Knoxville, and in reply to my demand his excellency informed me that he should not order payment by the State, but would sanction the sale of the road, and that he had so notified the receiver. I accordingly called the attention of Mr. Brown, the receiver, to the letter of his excellency, September 19, 1867, and gave him until October 1 to arrange for payment.

October 2 an application was made for extension upon the following terms: the receiver to pay monthly accruing interest on and after November 1, 1867, in money; on the 1st of November, 1868, to pay \$10,000, and the same sum on the 1st day of every month thereafter until the entire indebtedness was paid off.

The Louisville and Nashville Railroad Company were at this time negotiating for the purchase of the Memphis, Charleston and Louisville railroad, and, with the approval of the major general commanding, I called upon the general superintendent of that road, and proposed to assist in the negotiations upon a basis that would be equitable to all parties and at the same time secure the payment of the indebtedness of the road to the government. This proposition was acceded to, and Mr. Fink proceeded to Nashville to perfect an arrangement with the State authorities. This has not yet been done.

The receiver has paid one month's interest under his proposition, which has been referred to his excellency Governor Brownlow for remark, in accordance with the directions of the major general commanding, as payment was made contingent upon the State permitting the funding of arrears of interest due the State for State aid.

It is proper to say that I believe this road will not be able to pay its indebtedness, under the proposition of Mr. Brown, nor in any other manner, from its revenues.

The road has received State aid amounting to \$1,500,000, upon which it is in arrears for interest \$163,434. It is in arrears to the government on account of interest alone \$44,783 55.

The road, in order to pay interest upon the debts alone, will have to pay annually—

To the State of Tennessee.....	\$113,676 00
To the United States.....	24,673 54
Total.....	<u>\$138,339 54</u>

The earning capacity of this road will not exceed, under the most advantageous circumstances, \$45,000 per month, gross, or \$54,000 per annum, of which amount sixty-five per centum must be allowed for necessary expenses of operation, leaving \$189,000 to be applied to liquidation annually.

Mr. Brown informed me that the revenues of the road would be entirely absorbed until July of next year in paying the monthly accruing interest to the United States government and certain private claims against the road. The total arrears of interest at that time will be as follows: \$277,110 due the State, and \$24,673 due the United States government; total, \$301,783.

Admitting that the road will be worked to its full capacity at the above rates, it will be over two years from July 1, 1868, before the road can do anything more than pay arrears of interest due and current accruing interest. But this ability even depends upon the arrangements made with the Louisville and Nashville Railroad Company regarding through freights. Under the present arrangement the road has not during any month netted more than \$5,000, and I am assured by the management of the Louisville and Nashville railroad that, rather than alter the present rates, they will ship to Memphis via Nashville.

It is therefore concluded that this road will not be able to pay its indebtedness except under the proposed arrangement with the Louisville and Nashville railroad.

If it is found that a sale upon terms which will secure the State and general government cannot be perfected, I shall recommend the seizure and sale of the property. It would evidently be better for the State of Tennessee to co-operate in the sale of the road, as the cancellation of the bonds at maturity is absolutely impossible.

THE MISSISSIPPI, GAINESVILLE, AND TUSCALOOSA RAILROAD COMPANY.

This company purchased property of the United States in October, 1865, to the amount of \$33,476 39, by authority of the War Department, payable April 10, 1866, without interest, giving a bond for the same.

In January, 1866, the original bond was changed and a credit of two years granted from November 30, 1865, under executive orders August 8, and October 14, 1865.

This company failing to comply with the terms of their bond, on March 14, 1866, I addressed a communication to A. K. Ramsey, president, informing him that unless immediate steps were taken toward liquidating this debt summary measures would be resorted to by the United States.

On March 30, I sent an agent to Gainesville to look into the affairs of this company, from whose report it appeared the company was actually unable to pay anything on account of this debt.

An application was then made for an extension by Mr. Ramsey, which was granted by the major general commanding, giving them until December 1, 1866, when they were to pay all arrears of interest, and commence paying instalments.

When this extension expired the company failed to come up to their agreement.

In January, 1867, I sent another agent to the company to ascertain why no attention was paid to the terms of their extension, and to examine into their affairs. He reported that a new president, H. V. Hare, had been elected in place of Mr. Ramsey, who was considered incompetent on account of his age to have charge of this road; that the road was doing little or no business, running only one train a day, consisting of one engine, one passenger, and one freight car, over twenty-two miles of road, all that was finished. The sworn statement of the treasurer showed the gross earnings for the last year to be but \$27,886 32, which was entirely absorbed in the actual expenses. The company could pay nothing until the next crop was gathered; in fact the finances of the company were in a sadly embarrassed condition.

In May, 1867, I met Mr. Hare, president, by appointment at Meridian, and informed him that he must make definite arrangements in regard to the payment of this debt, and urged upon him the necessity of immediate action. He promised to do so, and on the 13th of June he addressed a communication to me stating his inability to make payment to the government, for the reason that the short crop and poverty of the country had so reduced the receipts of his road that they were hardly able to meet ordinary expenses; that the road was managed as economically as possible; that he acted as president, superintendent, and chief engineer; and no surplus hands were employed. He was in hopes to begin to make payments in February next, and desired an extension until that time. This application was forwarded by me to the major general commanding, June 26, with the recommendation that I be authorized to delay enforcing the terms of the bond until September 30, when they should commence paying the instalments, and on October 31 to pay as much more as possible; the interest to be paid monthly in money.

The papers were forwarded to the War Department by General Thomas, approved, and returned August 10, through the inspector general, to General Thomas for official action, as he might deem proper, by order of the Secretary of War. On the 19th of August the papers were referred to this office by the major general commanding, asking if any further recommendation was advisable. On August 22 the papers were returned by me to department headquarters, stating that the terms specified were thought to be the best that could be exacted. August 23 papers were returned to this office requiring me to exact payment from this road in accordance with the terms proposed.

On April 26 I addressed a letter to Mr. Hare, calling his attention to the fact that payments would be expected from him on the 30th, and notifying him that he must be prepared to pay the interest then due, \$408 41, and one instalment, \$1894 85, and that no further extension could be granted.

On the 9th of October Mr. Hare came to Louisville to inform me that he could not pay. I requested him to address me an official communication stating his reasons for failure to comply with the terms of his extension, and also what his road was able to do, definitely.

Mr. Hare, under date of October 9, informs me that the Mississippi, Gainesville, and Tuscaloosa Railroad Company have forfeited their contract with the United States; that the failure to pay instalments and interest due the United States was caused by circumstances beyond their control; that they now propose

to pay monthly the entire earnings of the road over and above necessary current expenses, commencing November 1; that he believed they will be able to pay one thousand dollars per month for the next three months at least. They propose furnishing monthly exhibits of receipts and expenses, and do not wish the road taken possession of by the United States government, as they mean to act in good faith.

This proposition was forwarded by me, October 14, to Major General Whipple, chief of staff, for instructions, as it would take about seven years to liquidate this debt under the terms offered by Mr. Hare; and the alternative of accepting this proposition or of retaking possession of the property and selling it at public auction was plain; I did not feel authorized to make any recommendation.

On October 16, 1867, the papers were forwarded by the major general commanding to the honorable Secretary of War for instructions, as the Quartermaster General could judge better whether to wait seven years for payment by the railroad company or take possession of the property and sell it.

On October 25, 1867, these papers were referred to me to procure from the Mississippi, Gainesville and Tuscaloosa Railroad Company a statement of their receipts and expenditures since the indebtedness of the United States was contracted.

The railroad has been called upon for this statement, which will be furnished as soon as Mr. Hare recovers from his sickness.

THE VIRGINIA AND TENNESSEE RAILROAD COMPANY.

The Virginia and Tennessee railroad extends from Lynchburg, Virginia, to Bristol, Tennessee, a distance of — miles.

The Virginia and Tennessee Railroad Company purchased railroad supplies under the provisions of Executive orders, appraised at \$81,240 in November, 1865, and in January, 1866, additional supplies valued at \$20,740.

On the 1st of February, 1866, the amount of the debt was \$102,706 65, no payments having been made.

No reply having been received to the statement of account sent February 28, 1867, I addressed a letter to the president of the Virginia and Tennessee Railroad Company, March 14, 1866, informing him that immediate action toward payment must be had by the 28th of that month.

No reply having been received, on the 30th of March I sent Mr. T. W. Yardley, special agent, to the road, with the approval of the major general commanding.

Mr. Yardley reported that all the facilities necessary for a thorough investigation of the financial condition of the road; that the company had a large number of accounts for transportation services in the office of the Quartermaster General for settlement, and had also a large amount due from the Post Office Department for transporting the mails, and that, so soon as the amount of these accounts was definitely ascertained and credited, Mr. Owen would pay the balance of arrears in money.

Mr. Yardley reported that at the instance of the management of the road he had proceeded to Washington, and had seen Colonel Bliss, in charge of the fourth division Quartermaster General's office, who had informed him that the accounts would be settled at once.

Under these circumstances action was delayed until June 11, at which time I notified Mr. Owen that unless the company arranged for payment by the 28th of that month, I should enforce the bond.

No reply to this communication being received, arrangements were being perfected to place a receiver in charge of the road, when, under date of July 2, 1866, I was informed by the Quartermaster General of the army that inasmuch

as the Virginia and Tennessee Railroad Company had filed accounts for transportation services sufficient to cover their arrears, they should not be unreasonably pressed.

The collection from this road by summary process was delayed under this order until March 15, 1867, when, as the company failed to respond to the demands made upon them, I notified the president of the road that I should wait no longer.

No action being taken by the company, on my return from my tour of investigation, May 24, I again called upon them for payment.

No reply being received, I telegraphed the general superintendent of the road June 4, asking why my letters were not answered. In reply to this telegram I was informed that Mr. Owen was in New York "arranging for funds." June 17 I telegraphed John M. Gault, inquiring if Mr. Owen had returned and had replied to my letter; June 19 I notified Mr. Owen that no reply had been received.

No reply to *this* telegram being received, I was directed by the major general commanding to proceed to Lynchburg to inquire into the management of this road, and enforce collection if possible.

I arrived in Lynchburg July 21, 1867. I found that the management of the road was the feeblest imaginable; the equivocation that characterized their action relative to the indebtedness to the government being a fair sample of the whole of the financial management of the road. The road-bed was in exceedingly bad order, ties rotted, ditches filled up to the level of the track, and the grass and weeds springing up between the ties in such profusion as to suggest the idea that the company had abandoned railroading and turned their attention to agricultural pursuits, but had not shown their capacity in even that branch of industry. Upon inquiry I found that in one particular only was the road kept fully equipped—about one-fourth more employes being kept upon the road than were necessary; but they were not used for any other tangible purpose than the formation of large pay-rolls, the receipts of which might be filled up at some distant day.

The rails were so much worn that the road was said to require about 2,000 tons of iron to put it in fair condition.

The funds of the company in the hands of connecting lines for through freights were being attached monthly. Even in transporting freights presented the management showed their incompetence, large amounts being permitted to accumulate at Bristol until the connecting lines, having called upon the president and superintendent of the road until out of patience, addressed his excellency the governor of Virginia, and with his aid sufficient energy to do an ordinary amount of business was instilled into them.

I called upon Colonel Owen, and found that he was unable to make any promises of payment with a hope of complying with them. He was nevertheless willing to make any promise that would prevent the seizure of the road. Aside from the embarrassments with which he had to contend as financial head of the Virginia and Tennessee Railroad Company, he had others of a more personal character that unfitted him for his position.

The State of Virginia owns a large amount of stock in the Virginia and Tennessee railroad, and this interest, with that of some of the stockholders, was being used to secure a change in the management.

A bill had been passed by the general assembly of the State providing for the consolidation of the Norfolk and Petersburg, Southside, Virginia and Tennessee, and Virginia and Kentucky railroads. Of these roads the Norfolk and Petersburg was said to be in a flourishing condition, the Southside pressed for funds, and the Virginia and Kentucky a proposed road. Again, the terms of consolidation gave the stockholders of any three of the roads the power to force those of the fourth into the consolidation. This did not seem to be a

promising alliance, and I requested from Mr. Owen certain information that I might communicate it to my superior officer for instructions. Mr. Owen claimed that there remained a large amount of transportation and postal service in the Quartermaster General's office and the Post Office Department in process of settlement. He also stated that the company was not able then to make payment of arrears, but would pay interest monthly in money, and resume instalments October 31. The accounts due from the government he estimated at \$57,000. Upon application at the office of the Quartermaster General I found that the statement was correct.

In view of the fact that the seizure of the road would necessarily involve a complete reorganization of its management, and a considerable outlay to render its operation successful, I did not recommend such a course, but called upon the president of the company for reports showing its financial condition, and informed him that if the company desired an extension he must at once prove their inability to pay, and state definitely when they would be able to resume payments; meanwhile they would be compelled to pay the interest accumulating monthly in money.

Mr. Owen agreed to render these reports and make a definite proposition for liquidation and forward them to my office at once.

I collected the monthly interest for June, 1867, and returned to this post.

In August, credits amounting to \$59,305 45 were given this road; the interest for the month of July only being paid in money.

The reports called for have only been received within a few days. The stipulated payment of interest was only exacted by continual persistent dunning. As a specimen of the correspondence absolutely necessary I quote a letter addressed to Mr. Owen under date of August 28, 1867: "You telegraphed me July 31 that sub-vouchers and check would be sent early in the ensuing week. In reply to my telegram notifying you of non-receipt you telegraphed, August 12: 'I send you a check to-day.' In reply to my telegram again notifying you of non-receipt, you telegraphed: 'I send a special messenger with accounts and duplicate check.'

"I yesterday received, enclosed in a letter under date of October 21, 1867, from the treasurer of your road, a check for the amount. This trifling will not be permitted.

"You were directed to send me at once the following papers when I left Lynchburg, which you promised to do:

"1. A statement, under oath, of your treasurer showing the available assets and the liabilities of your road.

"2. A proposition stating definitely at what time you would commence the payment of instalments (not later than October 31.)

"3. All transportation vouchers of your company.

"These papers have not been received. This childish equivocation must stop.

"I have now to inform you that I am directed by the major general commanding to say that unless the above papers are in my office, and your interest for the present month is paid by the 7th proximo, a receiver will be placed in charge of your road. It was some time since suggested that you place an agent at the terminus of your road at Bristol and make daily settlement with the East Tennessee and Virginia railroad to prevent the attachment of your funds. It is expected that you work your road economically, and manifest a desire to pay this indebtedness, otherwise the government will take the matter in hand and secure its interest against your thriftlessness."

The present management have, through Mr. J. T. Moffett, proposed to make payments of \$5,000 monthly; but inasmuch as the honorable Secretary of War has directed General Schofield to secure the liquidation of the debt and supervise the election of officers of the road, I refrain from any recommendation regarding the collection for the present.

THE MACON AND BRUNSWICK RAILROAD COMPANY.

The Macon and Brunswick railroad extends from Macon to Hawkinsville, Georgia, a distance of 50 miles. The original amount of purchases made by this company on credit was \$26,820. Besides this purchase there was sold this road a lot of railroad iron, under special authority of the Quartermaster General, dated Washington, D. C., August 30, 1865, amounting to \$66,417 50, which was paid for in cash in November and December, 1865. The first monthly instalment was paid on the credit purchase promptly. Subsequent payments not being made, in reply to statements sent, Mr. Hazlehurst, the president of the road, addressed a letter to me, under date of April 13, 1866, stating his inability to meet the payments due on his indebtedness regularly. His letter was referred to the major general commanding, who, on the 15th of April, directed me to ascertain the definite intentions of Mr. Hazlehurst in regard to his indebtedness. A copy of the general's letter was forwarded to Mr. Hazlehurst on the 17th, with request for him to make a definite proposition for the commencement and continuation of the payment of the monthly instalments. No answer being received from Mr. Hazlehurst, on the 7th of May I called his attention to the matter, and forwarded another copy of the general's letter above referred to, and demanded his attention to the matter at once.

On the 24th of May Mr. Hazlehurst asked for an extension of time till October 1 on his indebtedness, which I referred to the major general commanding for instructions. I could not recommend this extension asked for by Mr. Hazlehurst, for the reason that in former letters he had referred to cotton and bonds belonging to the road then in New York awaiting sale, which would put the road in funds.

General Thomas's indorsement on Mr. Hazlehurst's application was as follows: "By direction of the Secretary of War all payments of indebtedness to the United States, on account of railroad material, are required to be made as promptly as the railroad companies have the means of doing. You will, therefore, insist on the payment of the indebtedness of the Macon and Brunswick railroad promptly, when the instalments become due." A copy of this indorsement was forwarded to Mr. Hazlehurst, who replied, saying the terms were entirely satisfactory, his intention being to make the payments as promptly as the railroad company have the means of doing; and that he had ordered the sale of cotton and bonds, which would put the road in funds.

No payments having been made in cash, on the 4th of December I notified Mr. Hazlehurst that his company was eleven thousand dollars (\$11,000) short on payments, and that I must insist that something be done immediately to lessen the debt. On the 17th of December, in sending his statement of account for November, I notified him that this amount must be paid immediately, or I should enforce the terms of the bond. Mr. Hazlehurst, being at that time in New York, he wrote from there, under date of December 22, that he was at that time engaged in raising funds from a State aid granted to his road, and with this would soon be in condition to arrange for the amount due.

On the 11th of January, Mr. Hazlehurst forwarded to me a check on New York for \$6,000, payable in sixty days—\$4,000 of which was to be applied to the Macon and Brunswick, and \$2,000 to the Wills Valley railroad. I notified Mr. Hazlehurst that I could not credit his roads on a sixty days' draft, but would hold it till maturity, when, if paid, the amount would be credited.

On the 8th of February I wrote Mr. Hazlehurst, transmitting his account for January. The amount due at that time was \$14,368 94. He was notified that this amount must be paid at once, or an agent would be sent to enforce the terms of the bond. February 13 Mr. Hazlehurst replied that at that time he was in negotiation for the sale of State indorsed bonds, which sale was retarded by the

action of Congress, and, as usual, promising to do all in his power to pay up. On the 16th of March, 1867, four thousand dollars was credited to the Macon and Brunswick railroad, from the payment of the check above referred to.

On the 9th of March Mr. Hazlehurst made a proposition to "pay the sum of \$2,000 every fifteen days, until the arrears are paid, commencing on the 1st of April, 1867." This proposition was forwarded to Major General W. D. Whipple, chief of staff, with the recommendation that I be authorized to accept the proposition of Mr. Hazlehurst. May 27 this communication was forwarded, by the major general commanding, approving my recommendation, to the Adjutant General of the army, for the orders of the honorable Secretary of War. Under date of April 17 the Quartermaster General informed me that the Secretary of War had approved authority being given me to accept the proposition of Mr. Hazlehurst, and directing me to require a strict compliance with the terms proposed. Accordingly, on the 22d of April, 1867, I notified Mr. Hazlehurst that the Secretary of War had ordered that he should pay, on the first day of April, \$2,000; and on the 15th day of April, \$2,000; and on the 1st and 15th of each succeeding month, \$2,000, until all arrears are paid on account of purchases of railway material; and that a strict compliance with this order would be expected. Also, requesting that \$4,000 be forwarded (as now due) without delay.

April 27 Mr. Hazlehurst replied that it was out of his power to remit at once, as he had no previous intimation that it would be needed, but was going north to raise the money.

Under date of May 28, 1867, Mr. Hazlehurst transmitted me, from New York, a check for \$5,000, regretting his inability to pay more, and promising further payments. This was acknowledged May 31, with a demand for the \$3,000 then due under the terms of the order of the Secretary of War. On the 3d of June I wrote him as follows: "Having reference to your communication of May 28, dated at New York, I have to inform you that no evasion or delay in making payments, on the terms prescribed by yourself and accepted by the government, will be permitted. Payment must be made promptly in accordance with these terms, or the penalty of the bond will be enforced. I have to request you to forward me \$3,000 without delay."

On the 20th of July Mr. Hazlehurst wrote stating his utter inability to pay the instalments at that time. He claimed that the business season of his road commenced in September, and that soon thereafter he could commence payments.

As it was not considered advisable to take possession of the road at this time, it being apparent that the road was not paying running expenses, I notified Mr. Hazlehurst, July 30, that I should expect payment on the 30th of September, and, meanwhile, should insist on the payment of monthly interest. On August 31 I received from the treasurer of the road \$193 59, being amount of interest due for June and July.

In reply to a demand for payment on the 30th of September another letter was received, from which I quote: "The action of the Congress of the United States has completely ruined our prospects in depriving us of the value of a State indorsement on our bonds which was granted us by the legislature of Georgia the last winter. It is utterly out of my power to pay you this amount at the time specified. I have paid the United States near \$80,000, and do not see why I should be pressed when other roads go free. I will pay the money this winter. My proposition was not accepted till after my means had become exhausted." And saying if practicable he would like to return the property instead of being pressed to pay the money.

To this shuffling letter of Mr. Hazlehurst I wrote him, under date of October 7, as follows: "I have the honor to acknowledge the receipt of your communication of the 30th ultimo, and to enclose a correct statement of your account, September 30, 1867, showing a balance due and unpaid of \$14,445 49. My orders from the Secretary of War compel me to urge payment from all the

indebted railroad companies. No roads 'go free,' as you remark in your letter; all are served alike, and are obliged to pay up to the extent of their ability. If any road has been favored I think you have little cause to complain, as I have granted you time beyond what I had authority to do. Your own proposition was to pay \$2,000 every fifteen days, which was approved by the War Department, and as you have failed to carry out your part of the agreement, I now have to request that you inform me at once the very best terms you can make. The interest accruing must be paid at the end of each month in money, and you will please state definitely the largest amount you *can* pay and *will* pay at the end of each month until the whole debt is extinguished. I will then lay your proposition before the major general commanding. The property cannot be taken back at this late day except the terms of the bond are enforced."

To this letter, at date of writing this report, no reply has been received.

In conclusion, the indebtedness is now in a condition which enables me to say that the end in the case of every road can be estimated with certainty, whether favorable or unfavorable. In the management of the collection no effort has been spared to throw around the debt every security, and to overthrow every element of opposition to its payment. The unfavorable financial condition of the country traversed by the roads, and the embarrassments peculiar to certain of them, were not the only obstacles to collection. The powerful political influence of the indebted companies in both State and national government has been brought to bear in their combined strength to retard the work assigned to me. Whether I have succeeded or not is for others to say. It is for me to say that I have protected the interests of the government to the extent of my ability, and at the same time acknowledge that, without the powerful support of the major general commanding, both in directing and sustaining, I should not have been able to have accomplished any good which may be attributed to my management.

I submit herewith tabular statements: A, showing the condition of the indebtedness; B, showing the condition of the roads; C, showing indebtedness to the State of Tennessee for State aid; D, showing the financial condition of the roads; E, showing partial statement of losses of southern railroad companies during the rebellion.

Attention to statement D is respectfully solicited, and a comparison between that and statement A is invited.

I am, general, your obedient servant,

S. R. HAMILL,

Brevet Colonel, Assistant Quartermaster.

Major General W. D. WHIPPLE,

Chief of Staff.

TABLE A.—Statement of the indebtedness of southern railroads under the charge of Brevet Colonel S. R. Hamill, assistant quartermaster, October 31, 1867.

[The indebtedness of southern railroads on account of all purchases under Executive orders amounted to \$6,602,368 06. Amount collected in transportation and cash, \$2,410,810 38.]

	Name of railroad company.	Balance of principal unpaid Sept. 30, 1867.	Balance of interest unpaid Sept. 30, 1867.	Total unpaid Sept. 30, 1867.	Monthly interest payable Oct. 31, 1867.	Total interest due Oct. 31, 1867.	Balance of instalments unpaid Sept. 30, 1867.	Monthly instalments payable Oct. 31, 1867.	Total instalments payable Oct. 31, 1867.	Total interest and instalments payable October 31, 1867.
1	Rome <i>a</i>	\$2,997 22	.....	\$2,997 22	\$18 58	\$18 58	\$1,157 14	\$920 04	\$2,077 18	\$2,095 76
2	Edgefield and Kentucky <i>b</i>	115,804 58	15,104 79	130,909 37	717 99	15,822 78	.....	.....	.....	.....
3	Mobile and Great Northern <i>c</i>	1,973 47	11 84	1,985 31	12 24	24 08	.....	610 63	610 63	634 71
5	Wills Valley <i>d</i>	28,948 52	2,133 32	31,081 84	179 48	2,312 80	.....	.....	.....	2,312 80
6	East Tennessee and Georgia <i>e</i>	350,447 58	7,582 55	358,030 13	2,172 77	9,755 32	213,225 81	.....	.....	9,755 32
7	Montgomery and West Point <i>f</i>	4,237 32	.....	4,237 32	26 27	26 27	1,026 06	1,605 63	2,631 69	2,657 96
8	Macon and Brunswick <i>g</i>	15,559 65	.....	15,559 65	96 47	96 47	13,331 51	1,114 07	14,445 58	14,542 05
9	Alabama and Florida <i>h</i>	15,880 75	95 28	15,976 03	98 46	193 74	1,323 40	1,323 40	2,646 80	2,840 54
12	Mobile and Ohio <i>i</i>	202,506 99	.....	202,506 99	1,255 54	1,255 54	4,935 60	16,983 92	21,919 52	23,175 06
13	Memphis and Ohio <i>j</i>	75,561 59	.....	75,561 59	468 48	468 48	.....	.....	.....	468 48
14	Mississippi and Tennessee <i>k</i>	97,725 43	.....	97,725 43	605 90	605 90	2,990 51	.....	2,990 51	3,596 41
15	East Tennessee and Virginia <i>l</i>	263,840 19	1,448 08	265,288 27	1,635 81	3,083 89	164,213 27	.....	.....	3,083 89
17	Memphis, Clarksville and Louisville <i>m</i>	337,993 72	44,790 48	382,784 20	2,095 57	46,886 05	.....	.....	.....	46,886 05
18	Nashville and Chattanooga <i>n</i>	1,475,206 55	84,540 74	1,559,747 29	9,146 28	93,687 02	1,409,972 99	.....	.....	93,687 02
19	Nashville and Northwestern <i>o</i>	522,085 17	51,179 71	573,264 88	3,236 93	54,416 64	499,559 62	21,863 48	521,423 10	575,839 74
20	New Orleans and Ohio <i>p</i>	29,181 11	175 09	29,356 20	180 92	356 01	27,842 01	1,339 11	29,181 12	29,537 13
24	Nashville and Decatur <i>q</i>	296,716 40	.....	296,716 40	1,839 64	1,839 64	.....	.....	.....	1,839 64
25	Mississippi, Gainesville and Tuscaloosa <i>r</i>	33,476 39	3,459 95	36,936 34	207 55	3,667 50	1,394 85	1,394 85	2,789 70	6,457 20

26	Selma and Meridian <i>s</i>	66,043 99	.....	66,043 99	409 47	409 47	5,955 33	6,129 16	12,084 49	12,493 69
29	Mississippi Central <i>t</i>	20,972 74	255 76	21,228 50	130 03	385 79	.....	2,304 97	2,304 97	2,690 76
30	Alabama and Tennessee River <i>u</i>	173,388 72	8,914 07	182,302 79	1,075 01	9,989 08	48,163 50	.....	.....	9,989 08
31	New Orleans, Jackson and Great Northern <i>v</i>	22,552 47	135 31	22,687 78	139 83	275 14	14,192 41	.....	.....	275 14
33	Western and Atlantic <i>w</i>	441,022 15	.....	441,022 15	2,734 34	2,734 34	.....	.....	.....	2,734 34
34	Virginia and Tennessee	51,858 52	.....	51,858 52	321 52	321 52	42,202 74	4,328 04	46,530 78	46,852 30
36	McMinnville and Manchester <i>z</i>	20,310 00	2,408 75	22,718 75	125 92	2,534 67	2,538 75	846 25	3,385 00	5,919 67
36	McMinnville and Manchester <i>y</i>	26,198 54	.....	26,198 54	.....	.....	.....	.....	.....	.....
37	Knoxville and Kentucky <i>z</i>	10,793 66	.....	10,793 66	66 92	66 92	.....	.....	.....	66 92
	Total	4,703,283 42	222,235 72	4,925,519 14	28,997 92	251,233 64	2,454,025 50	60,763 55	665,021 07	900,431 93

NOTE.—Railroads not appearing on this report have paid up in full.

- a* This company pays promptly.
- b* Extension expires November 30, 1867.
- c* Paid up in full October 1, 1867.
- d* Interest payable monthly. Principal to be paid August 1, 1868.
- e* Interest payable monthly in cash. April 1, 1868, \$3,000 per month, or more.
- f* Payment is being pressed.
- g* Cannot pay at present, and another extension will be asked for.
- h* Extension expired September 30. Payment is insisted upon.
- i* Extension expired September 30.
- j* Recommend payment of instalments December 1, 1867.
- k* Extension expires October 31, 1867.
- l* Interest payable monthly; hope to commence instalments March 1, 1868.
- m* Extension expires November 30, 1867.
- n* November 1, 1867, to pay amount of receipts over actual expenses monthly.

- o* Payment is being pressed.
- p* This debt is being actively looked after. Is very poor.
- q* Interest to be paid in money monthly.
- r* Another extension is applied for and forwarded.
- s* Another extension is applied for and forwarded.
- t* Excess of instalments, \$6,731 23.
- u* Extension; \$2,500 per month November 21, 1867, to October 21, 1868, and then \$10,000 per month.
- v* Extension granted of 60 days from September 4, 1867.
- w* Interest payable quarterly. This will probably be paid promptly. Extension expires November 30, 1867.
- z* This account is being pressed.
- y* Principal and interest in full payable June 6, 1868.
- z* Interest payable monthly. Instalments to recommence June 1, 1868.

30	Alabama and Tennessee River.....	29 18	Transportation	18	.....	9,959 90	.....	9,959 90	173,388 72	183,348 62
31	New Orleans, Jackson and Great Northern	44 30	Do	12	.....	230 84	.....	.....	22,552 47	22,783 31
33	Western and Atlantic.....	401,224 08	(*) .....	.....	79 12	.....	.....	.....	42,453 29	42,453 29
34	Virginia and Tennessee	333 94	Cash	8	.....	.....	40,971 36	40,971 36	46,299 10	46,299 10
36	McMinnville and Manchester	416 97	Treas. awd., Dec. 26, 1865..	29	.....	.....	.....	.....	20,310 00	22,844 67
36	McMinnville and Manchester	5,125 00	Postal—J. J. D., q. m.....	.....	.....	2,534 67	3,385 00	5,919 67	26,198 54	26,198 54
37	Knoxville and Kentucky.....	66 92	Cash	31	.....	.....	.....	.....	10,793 66	10,793 66
	Total	457,295 50	.....	.....	123 79	217,705 38	645,691 60	863,166 14	4,279 392 39	4,497,097 77

* October 5, transportation.....	\$503 04
Do. 10, do	183 35
Do. 18, do	110 08
Do. 30, do	3,306 94
Do. 30, cash	394,187 59
Do. 31, transportation.....	2,933 08
Total	401,224 08

I certify that the above is correct

S. R. HAMILL, Bvt. Col. and A. Q. M.,
In charge United States Military Railroads.

C.—Extract from the annual report of the comptroller of the State of Tennessee on State aid to railroads.

Names.	The whole am't of bonds loaned.	Amou't cancell- ed by sinking fund.	Bonds indorsed by the State.	Indorsed bonds cancelled by sinking fund.	Interest to Jan. 1, 1866, funded.	Semi-annual in- terest.	Bal. int. due July, 1867, inclusive.
East Tennessee and Virginia Railroad Company	\$2,202,000 00	\$3,000 00	\$200,000 00	\$15,000 00	\$489,100 00	\$86,193 00	\$23,349 00
Memphis and Charleston Railroad Company	1,400,000 00	19,000 00	.....	.....	262,980 00	49,319 40	4,360 50
Nashville and Decatur Railroad Company	1,769,000 00	7,000 00	.....	.....	353,176 25	63,453 28	7,135 23
Nashville and Chattanooga Railroad Company	395,000 00	.....	1,650,000 00	104,000 00	.....	11,850 00	.....
East Tennessee and Georgia Railroad Company	1,412,000 00	25,000 00	150,000 00	24,000 00	303,120 00	54,483 60	27,938 20
Edgefield and Kentucky Railroad Company	1,870,000 00	.....	.....	.....	200,167 85	32,105 03	92,377 09
Knoxville and Kentucky Railroad Company	1,310,000 00	.....	.....	.....	43,200 00	40,596 00	.....
McMinnville and Manchester Railroad Company	1,772,000 00	8,000 00	.....	.....	87,360 00	25,540 80	62,432 40
Memphis, Clarksville, and Louisville Railroad Company	1,582,000 00	.....	.....	.....	312,600 00	56,838 00	163,434 00
Memphis and Ohio Railroad Company	1,999,000 00	6,000 00	.....	.....	403,110 00	71,883 30	390 00
Mobile and Ohio Railroad Company	1,296,000 00	.....	.....	.....	388,800 00	50,544 00	3,439 20
Mississippi and Tennessee Railroad Company	298,000 00	3,000 00	.....	.....	22,800 00	9,534 00	.....
Mississippi Central Railroad Company	924,000 00	.....	.....	.....	154,980 00	32,369 40	.....
Nashville and Northwestern Railroad Company	2,672,000 00	.....	.....	.....	392,850 00	91,945 50	200,655 52
Total.....	18,901,000 00	71,000 00	2,000,000 00	143,000 00	3,414,244 10	676,657 31	585,511 14

NOTE.—By the act of May 24, 1866, the governor assumed the debt due the United States by the following railroad companies: Edgefield and Kentucky, \$130,804 58; Memphis, Clarksville and Louisville, \$380,756 24.

D.—Financial condition

Name of railroad company.	Date.		Receipts.		
	From—	To—	Passenger.	Freight.	Miscella's.
Rome	Aug. 12, 1865	July 1, 1866	\$14,237 60	\$31,346 75	\$1,300 00
Edgefield and Kentucky					
Mobile and Great Northern	May 17, 1865	Mar. 31, 1866	81,387 20	120,802 89	7,500 00
Southwestern					
Wills Valley	Jan. 1, 1866	Jan. 1, 1867			
East Tennessee and Georgia	Aug. 28, 1865	June 30, 1866	207,836 79	211,178 95	22,013 26
Montgomery and West Point	Jan. 1, 1866	Jan. 1, 1867	213,924 00	216,476 28	
Macon and Brunswick	Jan. 1, 1866	Dec. 31, 1866	33,895 45	72,596 96	
Alabama and Florida	Sept. 30, 1865	Sept. 30, 1866	167,433 27	192,360 67	
Muscogee					
Macon and Western	Dec. 1, 1865	Nov. 30, 1866			
Mobile and Ohio	Sept. 1, 1866	June 1, 1867			
Memphis and Ohio	Sept. 1, 1865	Jan. 1, 1867	302,474 46	283,467 32	7,696 78
Mississippi and Tennessee	Sept. 30, 1865	Dec. 31, 1866			
East Tennessee and Virginia	Sept. 1, 1866	June 1, 1867	157,765 30	218,027 57	10,629 66
Memphis and Charleston	July 1, 1866	July 1, 1867	910,799 03	636,886 85	113,926 55
Memphis, Clarksville, and Louisville					
Nashville and Chattanooga	June 30, 1866	June 30, 1867			
Nashville and Northwestern	Sept. 1, 1866	June 1, 1867			
New Orleans and Ohio					
Nashville and Decatur	Sept. 15, 1865	Jan. 1, 1867			
Mississippi, Gainesville, and Tuscaloosa	Jan. 1, 1866	Jan. 1, 1867	11,323 90	16,562 43	
Selma and Meridian	Mar. 1, 1866	Feb. 28, 1867			
Georgia Railroad and Banking Company	May 15, 1865	Mar. 31, 1866	363,548 13	761,974 37	30,875 42
Mississippi Central	Aug. 31, 1865	Aug. 31, 1866	187,480 23	307,788 94	19,521 53
Alabama and Tennessee River Railroad	Sept. 1, 1866	Jan. 1, 1867			
New Orleans, Jackson, and Great Northern	June 26, 1865	Feb. 28, 1866			
Western and Atlantic	Sept. 25, 1865	June 30, 1866	404,652 57	915,726 27	24,377 56
Virginia and Tennessee	Sept. 1, 1866	June 1, 1867			
South Carolina					
McMinville and Manchester					
Knoxville and Kentucky	Sept. 1, 1866	June 1, 1867			

of southwestern railroads.

Total.	Expenses.		Net profit.	Deficit.	Remarks.
	Ordinary.	Extraor'y.			
\$46,884 35	\$44,343 91	.....	\$2,540 44	.....	No distinction in expenditure.
209,690 09	205,095 60	.....	4,594 49	.....	No data.
14,135 87	10,097 60	\$5,681 70	.....	\$1,643 43	No distinction in expenditure.
441,029 00	253,680 81	33,226 92	154,121 27	.....	No data.
430,400 28	428,095 07	.....	2,405 21	.....	No distinction in nature of receipts.
106,492 41	116,613 76	.....	.....	10,121 35	No distinction in expenditure.
359,793 94	238,831 56	107,670 36	13,292 02	.....	No distinction made in nature of expenditure.
736,418 35	355,411 86	231,701 21	149,305 28	.....	No data.
1,886,130 49	1,941,065 56	.....	.....	54,935 07	No distinction in receipts.
593,638 56	1,002,632 29	.....	.....	408,993 73	No distinction in nature of receipts or expenditures.
530,932 31	365,182 83	430,453 91	.....	264,704 43	No distinction made in nature of expenditures.
386,422 53	308,698 74	.....	77,723 79	.....	No distinction in nature of receipts or expenditures.
1,661,612 43	1,114,424 97	.....	547,187 46	.....	No distinction in expenditures.
1,124,420 70	.....	812,842 70	311,578 00	.....	No distinction made in nature of expenditures.
112,252 40	.....	484,095 87	.....	371,843 47	No data.
749,906 39	420,313 21	.....	329,593 18	.....	No distinction in nature of expenditures or receipts.
27,886 33	.....	26,050 84	1,835 49	.....	No distinction in nature of disbursements or rec'pts
339,830 81	357,960 32	.....	.....	18,129 51	No distinction in expenditure.
1,156,397 92	640,478 95	.....	515,918 97	.....	No distinction in nature of disbursements or rec'pts.
514,790 70	307,788 00	.....	207,002 70	.....	No distinction in expenditure.
195,133 56	354,114 88	.....	.....	158,981 32	No distinction in expenditure.
895,767 00	852,698 73	.....	43,068 27	.....	No distinction in nature of disbursements or rec'pts
1,344,756 40	955,100 71	465,483 38	.....	75,827 69	No distinction in receipts or expenditures.
628,189 61	681,589 33	.....	.....	53,399 72	No distinction in nature of expenditures or receipts
4,525 94	.....	61,114 99	.....	56,589 05	No data.
.....	.....	.....	.....	.....	Not in operation.
.....	.....	.....	.....	.....	Expenditures mostly in building new road.

E.—Partial statement of the losses sustained by the southwestern railroads during the late rebellion, showing the necessity which existed calling forth Executive orders of August 8 and October 14, 1865.

SOUTHERN RAILROADS.

Name of railroad company.	Track mate- rial.	Buildings and water tanks.	Machin'y and tools.	Locomotives and rolling stock.	Negroes.	Confed'te mon- ey and securi- ties.	Miscellaneous.	Total.
Montgomery and West Point Railroad Company.....	\$65,000 00	\$95,000 00	\$29,353 00	\$120,080 00	\$46,836 00	\$1,172,497 00	\$89,480 00	\$1,618,243 00
Rome Railroad Company.....	25,000 00	16,600 00	1,000 00	25,800 00	.....	52,509 25	21,000 00	141,909 25
Mobile and Great Northern Railroad Company.....	6,000 00	3,558 37	30,000 00	5,000 00	.....	.....	3,000 00	47,558 37
Wills Valley Railroad Company.....	.....	.....	.....	.....	.....	.....	4,000 00	4,000 00
Southwestern Railroad Company.....	.....	.....	.....	.....	.....	1,951,520 21	.....	1,951,520 21
Macon and Brunswick Railroad Company.....	10,000 00	1,931 31	.....	.....	.....	.....	3,000 00	14,931 31
Alabama and Florida Railroad Company.....	.....	34,574 57	.....	147,071 00	9,900 00	563,797 64	.....	755,343 21
Macon and Western Railroad Company.....	220,141 00	75,200 00	.....	60,000 00	26,000 00	1,250,000 00	.....	1,631,341 00
Georgia Central Railroad and Banking Company.....	669,400 00	.....	.....	.....	.....	.....	.....	669,400 00
Mobile and Ohio Railroad Company.....	610,000 00	475,000 00	.....	550,000 00	.....	5,108,870 41	.....	6,743,870 41
Mississippi and Tennessee Railroad Company.....	73,240 06	.....	30,000 00	65,600 00	.....	.....	.....	168,840 06
Memphis and Charleston Railroad Company.....	472,615 00	120,000 00	169,600 00	337,000 00	.....	.....	.....	1,099,215 00
Nashville and Chattanooga Railroad Company.....	.....	136,887 81	15,299 84	631,670 05	128,773 29	290,667 34	645,926 15	1,849,224 48
New Orleans and Ohio Railroad Company.....	42,500 00	11,600 00	25,000 00	51,200 00	.....	.....	3,000 00	133,300 00
Mississippi Central Railroad Company.....	113,000 00	122,700 00	110,000 00	365,000 00	40,000 00	545,237 47	.....	1,295,937 47
Alabama and Tennessee River Railroad Company.....	.....	.....	.....	.....	.....	1,000,000 00	250,000 00	1,250,000 00
New Orleans, Jackson and Great Northern Railroad Co..	.....	.....	.....	.....	.....	972,906 27	464,400 00	1,437,306 27
Georgia Railroad Company.....	280,000 00	70,000 00	.....	150,000 00	95,214 24	1,463,059 18	674,245 29	2,732,518 71
South Carolina Railroad Company.....	.....	.....	.....	.....	.....	735,260 74	2,877,684 83	3,612,945 57
Nashville and Decatur Line Railroad Company.....	230,000 00	100,000 00	.....	.....	.....	.....	200,000 00	530,000 00
East Tennessee and Georgia Railroad Company.....	.....	.....	.....	.....	.....	.....	500,000 00	500,000 00
Total.....	.....	.....	.....	.....	.....	.....	.....	28,187,404 32

No data from fourteen other southwestern railroads.
Compiled from annual and special reports of railroad presidents.

S. R. HAMILL, *Brevet Colonel, A. G. M.,*
In charge railroad indebtedness.

ROBERT BUFFUM.

LETTER

FROM

THE SECRETARY OF WAR AD INTERIM,

TRANSMITTING

A communication from the Judge Advocate General, enclosing a letter from Robert Buffum, late of the twenty-first Ohio volunteers, who volunteered to perform very hazardous service during the late war.

JANUARY 8, 1868.—Referred to the Committee on Military Affairs and ordered to be printed.

WAR DEPARTMENT,
Washington City, December 21, 1867.

SIR: At the suggestion of the Judge Advocate General, whose opinion is sent herewith, I have the honor to transmit for the consideration of the proper committee a letter from Robert Buffum, late of the twenty-first Ohio volunteers, who, with others, volunteered to perform a very hazardous service during the war of the rebellion in the State of Georgia, in the spring of 1862, as set forth in the accompanying printed report.

Very respectfully, your obedient servant,

U. S. GRANT,
Secretary of War ad interim.

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

WASHINGTON, D. C., *December 18, 1867.*

GENERAL: I have the honor respectfully to represent that on the 7th of April, 1862, General Mitchell, commanding a brigade of the fourteenth army corps, at Shelbyville, Tennessee, called for volunteers to penetrate the enemy's country for the purpose of cutting his communications between the south and southwest, while he advanced upon Huntsville. Twenty-two men, of whom I was one, disguised as refugees, started on this expedition and penetrated as far as Big Shanty, eight miles from Marietta, where, finding no operator to telegraph about our movements, we seized a locomotive, and started down the road, cutting the railroad as we went along. Our purpose was to cut the communications between different parts of the enemy's country, and then join General Mitchell, who was to be at Huntsville. Being pursued, we were compelled to abandon our purpose and take to the mountains, where all were subsequently captured, the rebels using bloodhounds to track

us. We were carried to Chattanooga, Tennessee, where we were confined in a dungeon thirteen feet square, chained by the neck two and two; subsequently we were taken to Dalton, Marietta, Madison, Knoxville, Lynchburg, Libby prison, Castle Thunder, and Atlanta, where eight of the party were hung as spies. The approach of United States troops alone prevented the remainder sharing a similar fate. The full history of our proceedings will be found on file in the Judge Advocate General's office.

The long imprisonment, exposure, and cruelty with which we were treated while in the hands of the enemy, has so impaired my health and mind that I am in no condition to earn a livelihood for myself. I have a wife and three small children dependent upon me for support, and have no home or means of caring for them.

My present object in making this statement is to solicit some immediate relief for my family. Congress has never legislated for our relief, and some of the surviving of this expedition are suffering for means. We believe that our past sufferings and hardships justly entitle us to the consideration of our country, but our families are in a suffering condition, and in want of immediate relief.

I respectfully ask that the Secretary of War will afford me such relief as will enable me to support my family, and procure for them a home.

I am, sir, very respectfully, your obedient servant,

ROBERT BUFFUM.

General U. S. GRANT,

Secretary of War ad interim.

I request permission to accompany this statement to the Judge Advocate General, if it should be referred to him.

WAR DEPARTMENT, *December 18, 1867.*

Respectfully referred to Judge Advocate General by order of Secretary of War.

F. T. DENT,

Bvt. Brig. Gen. and A. D. C.

BUREAU OF MILITARY JUSTICE,

December 19, 1867.

Respectfully returned. No doubt is entertained of the entire truthfulness of the within statement. On the 27th of March, 1863, this office made a full report to the Secretary of War, setting forth the history and results of the daring and perilous expedition in which Robert Buffum and his associates were engaged, and the imprisonment and suffering which they endured after their capture by the rebels. A printed copy of that report is herewith returned. While the merit of the heroic and self-sacrificing services which these soldiers volunteered to perform are fully conceded, and the strong claim which they have upon the justice and generous gratitude of the country must be unhesitatingly recognized, it is not perceived how under existing laws the executive department of the government can afford the relief asked for. Congress alone can do this, and it is advised that the claim be commended to the favorable consideration of that body.

J. HOLT,

Judge Advocate General.

Report of the Judge Advocate General to the Secretary of War.

JUDGE ADVOCATE GENERAL'S OFFICE,

March 27, 1863.

SIR: I have the honor to transmit for your consideration the accompanying depositions of—

Corporal William Pittenger, Co. G, 2d regiment Ohio volunteers;

Private Jacob Parrot, Co. K, 33d regiment Ohio volunteers;

Private Robert Buffum, Co. H, 21st regiment Ohio volunteers;

Corporal William Reddick, Co. B, 33d regiment Ohio volunteers;

Private William Bensinger, Co. G, 21st regiment Ohio volunteers;

taken at this office on the 25th instant, in compliance with your written instructions; from which the following facts will appear:

These non-commissioned officers and privates belonged to an expedition set on foot in April, 1862, at the suggestion of Mr. J. J. Andrews, a citizen of Kentucky, who led it, and under the authority and direction of General O. M. Mitchell, the object of which was to destroy the communications on the Georgia State railroad, between Atlanta and Chattanooga.

The mode of operation proposed was to reach a point on the road where they could seize a locomotive and train of cars, and then dash back in the direction of Chattanooga, cutting the telegraph wires and burning the bridges behind them as they advanced, until they reached their own lines. The expedition consisted of twenty-four men, who, with the exception of its leader, Mr. Andrews, and another citizen of Kentucky—who acted on the occasion as the substitute of a soldier—had been selected from the different companies for their known courage and discretion. They were informed that the movement was to be a secret one, and they doubtless comprehended something of its perils, but Mr. Andrews and Mr. Reddick alone seem to have known anything of its precise direction or object. They, however, voluntarily engaged in it, and made their way, in parties of two and three, in citizen's dress, and carrying only their side-arms, to Chattanooga, the point of rendezvous agreed upon, where twenty-two out of the twenty-four arrived safely. Here they took passage, without attracting observation, for Marietta, which they reached at 12 o'clock on the night of the 11th of April. The following morning they took the cars back again toward Chattanooga, and at a place called Big Shanty, while the engineer and passengers were breakfasting, they detached the locomotive and three box-cars from the train and started at full speed for Chattanooga. They were now upon the field of the perilous operations proposed by the expedition, but suddenly encountered unforeseen obstacles. According to the schedule of the road, of which Mr. Andrews had possessed himself, they should have met but a single train on that day, whereas they met three, two of them being engaged on extraordinary service. About an hour was lost in waiting to allow these trains to pass, which enabled their pursuers to press closely upon them. They removed rails, threw out obstructions on the road, and cut the wires from time to time, and attained when in motion a speed of sixty miles an hour; but the time lost could not be regained. After having run about one hundred miles, they found their supply of wood, water and oil exhausted, while the rebel locomotive which had been chasing them was in sight. Under these circumstances they had no alternative but to abandon their cars and fly to the woods, which they did, under the orders of Mr. Andrews, each one endeavoring to save himself as best he might.

The expedition thus failed from causes which reflected neither upon the genius by which it was planned, nor upon the intrepidity and discretion of those engaged in conducting it. But for the accident of meeting the extra trains—which could not have been anticipated—the movement would have been a complete success, and the whole aspect of the war in the south and southwest would

have been at once changed. The expedition itself, in the daring of its conception, had the wildness of a romance; while in the gigantic and overwhelming results which it sought and was likely to accomplish it was absolutely sublime. The estimate of its character entertained in the south will be found fully expressed in an editorial from the "Southern Confederacy," a prominent rebel journal, under date of the 15th of April, and which is appended to and adopted as a part of Mr. Pittenger's deposition. The editor says: "The mind and heart shrink back appalled at the bare contemplation of the awful consequences which would have followed the success of this one act. We doubt if the victory of Manassas or Corinth were worth as much to us as the frustration of this grand *coup d'état*. It is not by any means certain that the annihilation of Beauregard's whole army at Corinth would be so fatal a blow to us as would have been the burning of the bridges at that time by these men."

So soon as those composing the expedition had left the cars and dispersed themselves in the woods, the population of the country around turned out in their pursuit, employing for this purpose the dogs which are trained to hunt down the fugitive slaves of the south. The whole twenty-two were captured. Among them was Private Jacob Parrot, of company K, 33d regiment Ohio volunteers. When arrested he was, without any form of trial, taken possession of by a military officer and four soldiers, who stripped him, bent him over a stone, and while two pistols were held over his head, a lieutenant in rebel uniform inflicted, with a raw-hide, upwards of a hundred lashes on his bare back. This was done in the presence of an infuriated crowd, who clamored for his blood and actually brought a rope with which to hang him. The object of this prolonged scourging was to force this young man to confess to them the objects of the expedition and the names of his comrades, especially that of the engineer who had run the train. Their purpose was, no doubt, not only to take the life of the latter, if identified, but to do so with every circumstance of humiliation and torture which they could devise. Three times in the progress of this horrible flogging it was suspended, and Mr. Parrot was asked if he would not confess, but steadily and firmly, to the last, he refused all disclosures, and it was not till his tormentors were weary of their brutal work that the task of subduing their victim was abandoned as hopeless. This youth is an orphan, without father or mother, and without any of the advantages of education. Soon after the rebellion broke out, though but eighteen years of age, he left his trade, and threw himself into the ranks of our armies as a volunteer; and now, though still suffering from the outrages committed on his person in the south, he is on his way to rejoin his regiment, seeming to love his country only the more for all that he has endured in its defence. His subdued and modest manner while narrating the part he had borne in this expedition, showed him to be wholly unconscious of having done anything more than perform his simple duty as a soldier. Such Spartan fortitude, and such fidelity to the trusts of friendship and to the inspirations of patriotism, deserve an enduring record in the archives of the government, and will find one, I am sure, in the hearts of a loyal people.

The twenty-two captives, when secured, were thrust into the negro jail of Chattanooga. They occupied a single room, half under ground, and but thirteen feet square, so that there was not space enough for them all to lie down together, and a part of them were, in consequence, obliged to sleep sitting and leaning against the walls. The only entrance was through a trap door in the ceiling, that was raised twice a day to let down their scanty meals, which were lowered in a bucket. They had no other light or ventilation than that which came through two small, triple-grated windows. They were covered with swarming vermin, and the heat was so oppressive that they were often obliged to strip themselves entirely of their clothes to bear it. Add to this, they were all handcuffed, and, with trace chains secured by padlocks around their necks, were fastened to each

other in companies of twos and threes. Their food, which was doled out to them twice a day, consisted of a little flour, wet with water and baked in the form of bread, and spoiled pickled beef. They had no opportunity of procuring any supplies from the outside, nor had they any means of doing so, their pockets having been rifled of their last cent by the confederate authorities, prominent among whom was an officer wearing the rebel uniform of a major. No part of the money thus basely taken was ever returned.

During this imprisonment at Chattanooga their leader, Mr. Andrews, was tried and condemned as a spy, and was subsequently executed at Atlanta, the 7th of June. They were strong and in perfect health when they entered this negro jail, but at the end of something more than three weeks, when they were required to leave it, they were so exhausted from the treatment to which they had been subjected, as scarcely to be able to walk, and several staggered from weakness as they passed through the streets to the cars.

Finally, twelve of the number, including the five who have deposed, and Mr. Mason, of company K, 21st regiment Ohio volunteers, who was prevented by illness from giving his evidence, were transferred to the prison of Knoxville, Tennessee. On arriving there, seven of them were arraigned before a court-martial, charged with being spies. Their trial, of course, was summary. They were permitted to be present, but not to hear either the argument of their own counsel or that of the judge advocate. Their counsel, however, afterwards visited the prison and read to them the written defence which he made before the court in their behalf. The substance of that paper is thus stated by one of the witnesses, Corporal Pittenger: "He (the counsel) contended that our being dressed in citizen's clothes was nothing more than what the confederate government itself had authorized, and was only what all the guerillas in the service of the confederacy did on all occasions when it would be an advantage to them to do so; and he recited the instance of General Morgan having dressed his men in the uniform of our soldiers and passed them off as being from the 8th Pennsylvania cavalry regiment, and by that means succeeded in reaching a railroad and destroying it. This instance was mentioned to show that our being in citizen's clothes did not take from us the protection awarded to prisoners of war. The plea went on further to state that we had told the object of our expedition; that it was a purely military one for the destruction of communications, and, as such, lawful according to the rules of war."

This just and unanswerable presentation of the case appears to have produced its appropriate impression. Several members of the court-martial afterwards called on the prisoners and assured them that, from the evidence against them, they could not be condemned as spies; that they had come for a certain known object, and not having lingered about or visited any of their camps, obtaining or seeking information, they could not be convicted. Soon thereafter all the prisoners were removed to Atlanta, Georgia, and they left Knoxville under a belief that their comrades, who had been tried, either had been or would be acquitted. In the mean time, however, the views entertained and expressed to them by the members of the court were overcome, it may be safely assumed, under the prompting of the remorseless despotism at Richmond. On the 18th of June, after their arrival at Atlanta, where they rejoined the comrades from whom they had been separated at Chattanooga, their prison door was opened, and the death-sentences of the seven who had been tried at Knoxville were read to them. No time for preparation was allowed them. They were told to bid their friends farewell, "and to be quick about it." They were at once tied and carried out to execution. Among the seven was Private Samuel Robinson, company G, 33d Ohio volunteers, who was too ill to walk. He was, however, pinioned like the rest, and in this condition was dragged from the floor on which he was lying to the scaffold. In an hour or more the cavalry escort, which had

accompanied them, was seen returning with the cart, but the cart was empty—the tragedy had been consummated!

On that evening and the following morning the prisoners learned from the provost marshal and guard that their comrades had died, as all true soldiers of the republic should die, in the presence of its enemies. Among the revolting incidents which they mentioned in connection with this cowardly butchery was the fall of two of the victims from the breaking of the ropes, after they had been for some time suspended. On their being restored to consciousness, they begged for an hour in which to pray and to prepare for death, but this was refused them. The rope was readjusted and the execution at once proceeded.

Among those who thus perished was Private Alfred Wilson, company C, 21st Ohio volunteers. He was a mechanic from Cincinnati, who, in the exercise of his trade, had travelled much through the States north and south, and who had a greatness of soul which sympathized intensely with our struggle for national life, and was in that dark hour filled with joyous convictions of our final triumph. Though surrounded by a scowling crowd impatient for his sacrifice, he did not hesitate while standing under the gallows to make them a brief address. He told them that though they were all wrong, he had no hostile feelings towards the southern people, believing that not they but their leaders were responsible for the rebellion; that he was no spy, as charged, but a soldier regularly detailed for military duty; that he did not regret to die for his country, but only regretted the manner of his death; and he added, for their admonition, that they would yet see the time when the old Union would be restored, and when its flag would wave over them again. And with these words the brave man died. He, like his comrades, calmly met the ignominious doom of a felon; but, happily, ignominious for him and for them only so far as the martyrdom of the patriot and hero can be degraded by the hands of ruffians and traitors.

The remaining prisoners, now reduced to fourteen, were kept closely confined under special guard, in the jail at Atlanta, until October, when overhearing a conversation between the jailer and another officer, they became satisfied that it was the purpose of the authorities to hang them, as they had done their companions. This led them to form a plan for their escape, which they carried into execution on the evening of the next day, by seizing the jailer when he opened the door to carry away the bucket in which their supper had been brought. This was followed by the seizure also of the seven guards on duty, and before the alarm was given eight of the fugitives were beyond the reach of pursuit. It has been since ascertained that six of these, after long and painful wanderings, succeeded in reaching our lines. Of the fate of the other two, nothing is known. The remaining six of the fourteen, consisting of the five witnesses who have deposed, and Mr. Mason, were recaptured and confined in the barracks until December, when they were removed to Richmond. There they were shut up in a room in Castle Thunder, where they shivered through the winter, without fire, thinly clad, and with but two small blankets, which they had saved with their clothes, to cover the whole party. So they remained until a few days since, when they were exchanged; and thus, at the end of eleven months, terminated their pitiless persecutions in the prisons of the south—persecutions begun and continued amid indignities and sufferings on their part, and atrocities on the part of their traitorous foes, which illustrate far more faithfully than any human language could express it, the demoniac spirit of a revolt every throb of whose life is a crime against the very race to which we belong.

Very respectfully, your obedient servant,

J. HOLT,
Judge Advocate General.

Hon. EDWIN M. STANTON,
Secretary of War.

TESTIMONY.

Depositions of Corporal William Pittenger, company G, second regiment Ohio volunteers; Private Jacob Parrot, company K, thirty-third regiment Ohio volunteers; Private Robert Buffum, company H, twenty-first regiment Ohio volunteers; Corporal William Reddick, company B, thirty-third regiment Ohio volunteers; and Private William Bensinger, company G, twenty-first regiment Ohio volunteers, taken at the office of the Judge Advocate General of the army, in the city of Washington, on the 24th of March, 1863, before N. Callan, justice of the peace, in compliance with the written instructions of the Secretary of War.

Corporal WILLIAM PITTENGER was duly sworn and examined, as follows:

By the JUDGE ADVOCATE GENERAL:

Q. Will you state what position you hold in the military service?

A. I am a corporal in company G, second regiment Ohio volunteers.

Q. Will you state whether you belonged to the expedition fitted out in the spring of 1862 by General O. M. Mitchell, for operations in the State of Georgia?

A. I did.

Q. Please state the character of that expedition, the number of men engaged in it, its operations, and the final result.

A. The expedition was planned between General Mitchell and Mr. J. J. Andrews, a citizen of Kentucky, then in the secret service of the government. Mr. Andrews asked for a detail of twenty-four men from the three Ohio regiments of the brigade then commanded by Colonel, afterwards General, Sills. Of these twenty-four men only twenty-two succeeded in getting through the lines. The object of the expedition was to destroy the communications on the Georgia State railroad, between Atlanta and Chattanooga, by burning the bridges. For this purpose we intended to seize an engine and a train of cars, at a place where there could be no other engine and train of cars to pursue us, and to run ahead, cutting the telegraph wires, and burning the bridges behind us, if possible, until we should reach our own lines. General Mitchell at that time was moving on Huntsville, and it was supposed that he would be there as soon as we could reach there. We started in citizen's clothes; we were ordered to dress in citizen's clothes, armed with side-arms only, and we were to pass through the lines in squads of three or four, to meet at Chattanooga. We met no pickets or opposition of any kind on the way, there being no large military force there—nothing but camps of instruction for new recruits in that section of the country. From Chattanooga we proceeded to Marietta, Georgia, by rail, and arrived there on the night of 11th of April, at midnight. On the morning of the 12th, we took passage back again from Marietta towards Chattanooga, and at a place called Big Shanty, while the passengers, the engineer, and conductor were at breakfast, we detached the engine and three box cars from the train and started. There was no engine there to pursue us, but we were pursued by a hand-car. Mr. Andrews, the leader of the expedition, had a schedule of the road, and according to that schedule we had but one train to pass, at a station but a short distance from where we captured the train; and after that we intended to run the train through at full speed, and accomplish the object of the expedition. Unfortunately, however, that morning, for the first time, two other additional trains had been put on the road, making three that we had to meet and pass instead of one, and at considerable intervals. We were obliged to wait at one station for twenty-five minutes, and at the second we had to wait; and we were also delayed waiting for the third train; by this means we lost so much time that those pursuing came nearly up with us from behind, and we had no time to accomplish the object of the expedition. We attempted to delay the

pursuit by taking up the rails, but they had forethought enough to take a party of workmen with them to lay the rails again. We proceeded until we were within some fifteen or eighteen miles of Chattanooga, when we got out of wood and water, and the pursuing train was so close behind us that we had no time to take in any more, and we therefore abandoned the train. Our leader, Mr. Andrews, told us to take to the woods, and disperse, and save ourselves if we could. We were immediately pursued by the whole population. There was great excitement, and all the planters and people of the neighborhood turned out with the dogs that they employed to hunt their negroes, and pursued us. Some of our party were taken that day and some on the next day; two were not taken until three weeks afterwards, but all were finally captured. The party consisted of twenty United States soldiers, one citizen of Kentucky, who was on a visit to our regiment and went in the place of another soldier, and Mr. Andrews, our leader.

Q. Who was Mr. Andrews?

A. He was a citizen in the employ of the government; he had been employed in the secret service of the government. He told me about several of his expeditions; among others, he stated that he had visited Fort Donelson before it was captured. We were all, twenty-two of us, taken to the jail, or rather the negro prison in Chattanooga, and confined there in a lower apartment, or dungeon, of the building, only about thirteen feet square, and about the same height, and partly under ground, having only two windows on opposite sides, not over eighteen inches in diameter, with triple rows of bars. The ventilation there was so imperfect that it reminded me more of the Black Hole of Calcutta than anything else. When the first of our party were taken there to the jail there were others, Union men of Tennessee, who were confined there in this same room; as others of our party were taken and brought there, some of these Union men were taken out, until, finally, there were none there but the twenty-two of our party. We were placed in irons, were handcuffed, and chained twos and twos with chains; I think there were two parties of three coupled together, but the remainder were coupled in twos. The trap-door of the building, the only entrance, was raised only to let down our meals, which were lowered to us in a bucket, by a rope, twice a day. Our fare was very scanty, and we were reduced so as to be scarcely able to walk, although before we had all been well, hearty, strong men. We were confined there, I think, for a little over three weeks, and when we came out, at the end of that time, we were scarcely able to walk; some actually staggered along as they marched to the cars. While we were there Mr. Andrews was tried before a court-martial, under the orders, I believe, of General Leadbetter, or those of Kirby Smith, his superior. His sentence was not announced until we had left there. After we had been confined there about three weeks, General Mitchell advanced to Bridgeport, producing a great panic in Chattanooga, and they transferred us south to Madison, in Georgia. We remained there until they found that General Mitchell did not intend to advance on Chattanooga, when they brought us back. By this time we had been put under the charge of a captain, who interceded for us and procured us some little better quarters. We were allowed to occupy an upper story of the jail, a room of the same size but having larger windows, and three instead of two. We remained there a few days, I do not remember exactly how long, when twelve of us were taken to Knoxville, and the remainder were kept in Chattanooga. I was one of those who were sent to Knoxville. Shortly after we had gone to Knoxville, Mr. Andrew's sentence was read to him, and, in accordance with that, he was executed at Atlanta, Georgia, on the 7th of June. At Knoxville some of our boys were put on trial as spies. Only seven were tried, and the trial occupied but a very short time. Although we were allowed the privilege of employing counsel, yet we were not allowed to hear the pleas of counsel. When our men demanded the

privilege of hearing the plea of our own counsel, and of the judge advocate against us, they refused it. The first one who was tried demanded that privilege, and they refused him, and said they would not allow it; which, of course, amounted to a refusal for all. Our lawyer, however, visited us, and read his plea to us. I suppose that it was the same which he read in court, in which he contended that our being dressed in citizens' clothes was nothing more than what the confederate government itself had authorized, and was only what all the guerillas in the service of the confederacy did on all occasions when it would be of advantage to them to do so. And he cited the instance of General Morgan having dressed his men in the uniform of our soldiers, and passed them off as being from the eighth Pennsylvania cavalry regiment, and by that means succeeded in reaching a railroad and destroying it. This instance was mentioned to show that our being dressed in citizens' clothes did not take from us the protection accorded to prisoners of war. The plea went on further to state that we had told the object of our expedition; that it was a purely military one for the destruction of communication, and, as such, lawful according to the rules of war. What reply the judge advocate made to this we never had any means of knowing, as we were not allowed to hear it. Members of the court-martial, however, visited us, and told us that from the evidence against us we could not be convicted as spies; that we came for a certain, known object, did not visit in their camps at any place, did not remain about them or seek to obtain any information of them, and therefore we could not be convicted as spies. Shortly afterwards they transferred us twelve to Atlanta, Georgia, where those who had remained in Chattanooga had been previously taken. After remaining there for a short time, an order came for the execution of our seven comrades who had been tried. It was at that time entirely unexpected to us, although at first it would not have been. Sentence of death was read to them, and they were immediately tied, without any time for preparation being allowed them. They were told to bid us farewell, and "to be quick about it," and then they were taken out of the prison, and we could see them from the window, in a wagon, escorted by cavalry. In the course of something like an hour or so the cavalry returned without them. That evening Captain Forakers, the provost marshal, called upon us. We asked him how our companions had met their fate. He told us, like brave men. The next day we conversed with the guard who was guarding us; with one in particular, who described the scene of the execution, where he was present. He told us of the speech that one of those men, named Wilson, from my regiment, had made on the scaffold; and also told us that two of the heaviest men had broken the ropes when they were hanging, and fell to the ground. They afterwards revived, and asked for a drink of water, which was given to them; and they requested an hour to prepare for death, and to pray before they were again hung up. That was refused them, and as soon as the ropes were adjusted they were compelled to ascend the scaffold again. The guard told me that Mr. Wilson had spoken very calmly; had told them that they were all in the wrong; that they would yet see the time when the old Union would be restored, and the flag of our country would wave over all of that country; that he had no bad feelings toward the southern people, but considered that it was only their leaders who were to blame for the course they had taken. He also said that although he was condemned as a spy, he was none, but was a regularly detailed soldier, and died perfectly innocent of the charge against him; that he did not regret to die for his country, but only regretted the manner of his death. That is the substance of it, as far as I can recollect. We all expected to share the same fate as our companions.

We remained there, confined very closely in the city jail. A special guard was placed over us from and before the time of the execution, on the 18th of June, until in October. We were all, fifteen of us, kept in the same room all the time—a room not much larger than this (the judge advocate general's office.)

I said there were fifteen of us—the fourteen surviving members of the expedition, and a Captain Frye, a federal officer of East Tennessee, who had been sent from Knoxville with us, and confined in the same room with us, as they considered it the securest part of the building.

Q. What knowledge, if any, have you of one of your companions in this expedition—Mr. Parrot—having been seized and scourged by the confederate authorities? State all you know on the subject, either from your own knowledge, or from his statements, or from the statements of confederate officers.

A. That occurred before I was myself captured, after leaving the train. Mr. Parrot himself gave me a complete narrative of the transaction as soon as we reached Chattanooga, where we were all taken after a time. In addition to his statement, I heard the statement of his companion, the man taken with him, and one of those subsequently executed, who told me substantially the same story that Mr. Parrot did—that Mr. Parrot received over one hundred lashes to make him confess the objects of the expedition, the names of his companions, and particularly the name of the engineer who ran the train, all of which he refused to do. It was said by the confederates that this flogging was inflicted by a mob; that “they took him and whipped him”—that was the expression they used. Afterwards, when we were going to Madison, at the time when we were taken away from Chattanooga, a confederate officer called upon us at a station where the cars stopped, and spoke to Mr. Parrot in my hearing, and told him that he admired his courage and hardihood in refusing to confess under the flogging he had received, and also stated that he was sorry that they had beaten him so severely.

In October Colonel Lee, who was then provost marshal, having taken the place of the former provost marshal, came to us and told us that he had received a letter from the secretary of war of the confederacy, inquiring why we had not all been executed. Colonel Lee told us that he had replied that he was personally unacquainted with the affair, but he supposed it was probable that there were some mitigating circumstances in our cases, and had referred to the court-martial which tried the others for those circumstances. One or two days after that the jailer was overheard talking with an officer of the guard, and telling him that the remainder of our party were to be executed also. From this we supposed that the secretary of war had ordered it, and we determined to escape if possible. On the evening of the next day, after we had had our supper, when they opened the door to take out the buckets in which our supper was brought, we seized the jailer and held him, opened another room of the prison, in which others were confined, went down stairs, and seized the guard—there were seven of the guard—and then attempted to make our escape, and eight of us succeeded in getting off before the alarm was given. The others were captured; four on the same evening, and two others the next day. I was one of those captured on the same evening. Shortly after that, they removed us to the barracks in town, where we were better treated, more kindly treated than we had ever been before that. We remained there until December, when we were sent to Richmond. We were first taken to the Libby prison, and told that we were to be exchanged. They sent a very light guard along with us, trusting to our belief that we would be exchanged; and, so believing, we went along quietly and made no attempt to escape, which we could easily have done. We were taken to the Libby prison, and kept there about an hour, and then transferred to the criminal prison, Castle Thunder. Here we were put into a little room up stairs, of which three sides were only weather-boarded, and there we remained during the months of December and January, without any fire, and with a very scanty supply of clothing, as they had taken all our blankets from us when we left Atlanta, with the exception of two small ones which we had managed to secrete when we left the barracks. This was the only covering we had during those two months for all six of us there. We were very destitute

of other clothing at that time, nearly out of it in fact. About the first of February, however, they wanted that room, with a number of other rooms on the same floor, for hospital purposes, and transferred us to a large room down stairs on the ground floor, which was assigned to Union prisoners. Here we enjoyed more liberty than we had before, and remained until a special exchange was made. They attempted to exchange us as citizens, leaving our names on the citizens' list from Castle Thunder, although we had our names marked as soldiers, and our companies and regiments were down on the prison books, and in the charges and specifications given to the seven of our comrades who were tried and executed it was admitted that they were soldiers, and their companies and regiments were named.

Q. Were the men engaged in that expedition detailed by the officers or did they volunteer? Under what circumstances did they enter upon that expedition?

A. General Mitchell issued an order to the colonels of the three Ohio regiments in Sill's brigade to have a man detailed from each company—for the captain of each company to select a reliable man of his company for this purpose. They were then sent to the colonel's quarters and told what they were wanted to do—that they were wanted to dress in citizen's clothes and obey the orders of Mr. Andrews. The expedition was not explained to us then, but we were told that we were to obey Mr. Andrews's orders, and to go with him on a secret expedition. The object of the expedition was explained to us that night by Mr. Andrews who assembled us together about a mile from Shelbyville, after it got dark, and there gave us the main outlines: that we were to go into Georgia to Marietta, to make our way there as well as we could, and there to seize a train, and he would be with us all the time after reaching there to direct us how to proceed.

Q. The leading object of the expedition was to cut the communications and destroy the bridges?

A. Yes, sir; the capture of the engine and train was merely a means to that end.

Q. Have you any evidence of the estimate which was placed by the confederate authorities upon the importance of this expedition had it been successful?

A. I have a paper here now, one of the most influential in the State of Georgia, at least, called the "Southern Confederacy." The copy which I have is dated April 15, 1862. We seized the train on the 12th of April, and this paper was printed three days after, and before they had learned the full particulars of the capture. I will read a portion of that article.

(The witness then produced the paper, and read from the article referred to.)

Q. How came you in possession of that paper?

A. The officer of the guard in charge of us had it and laid it down, and I took it and carried it secreted upon my person ever since, which accounts for its soiled and worn condition. I would refer to the entire article as the best answer to your question, as to the importance attached to the expedition by the confederate authorities.

(A copy of the article referred to is hereto appended, as a portion of the deposition.)

Q. Were you personally acquainted with Mr. Wilson, who made the address upon the scaffold before his execution?

A. Yes, sir.

Q. Will you state to what company and regiment he belonged, and from what part of the State of Ohio he came?

A. He was a member of company B, of the second Ohio regiment—my regiment. He had resided in Cincinnati a long time, and came from there. He was a shoemaker by trade, a man between thirty and thirty-five years of age,

and had travelled a great deal over the United States, working at his trade. He said he had a family of two children; his wife was not living.

Q. Will you please give, if you can, the names of all your comrades who were executed, with the companies and regiments to which they belonged?

A. There was George D. Wilson, company B, second Ohio infantry; Marion Ross, company A, second Ohio infantry, the sergeant major of the regiment; Perry G. Shadrack, company K, second Ohio; Samuel Roberson, company G, thirty-third Ohio; Samuel Slavens, company D, thirty-third Ohio; John Scott, company F, twenty-first Ohio; William Campbell, a citizen of Kentucky; and J. J. Andrews, a citizen of Kentucky also, and our leader, William Campbell, who was on a visit to our regiment at the time this detail was made. The captain of one of our companies asked him if he would go in the place of one of the soldiers, and he agreed to do so. We always said, when questioned about him, that he was a soldier.

Q. Will you state what you know, if anything, in regard to the origin of this secret expedition—by whom it was planned, and when?

A. I do not know of my own knowledge; but Mr. Andrews told me that he himself, in his visits to the south, had noticed that this thing could be accomplished, and that it would be of great benefit to us. He had proposed it to General Buell, who did not give him much encouragement. Afterwards he proposed it to General Mitchell, who gave him more encouragement, and gave him permission to take eight men from the second Ohio regiment, which he had been with considerable, and attempt to execute the plan. The men were given him, and he proceeded in the same way that we did to Atlanta; but, on arriving there, they found that the engineer whom Mr. Andrews had engaged to run the train for them was not there, on account of having been pressed to run reinforcements to Beauregard at Corinth. For this reason they were obliged to give up the plan, and go quietly back as passengers to Chattanooga, and then return through the country to our camp. Mr. Andrews then told General Mitchell that from all that he had seen in that expedition he still considered the thing easy of accomplishment, and asked for a larger detail of twenty-four men from the three regiments, which he obtained. He asked to have some engineers selected, so that there should be no possibility of a failure the second time like the first. There were, consequently, four men in our party who could run engines; only one, however, did so on that expedition. None of those on the first expedition went on the second; entirely new men were selected the second time.

Q. Will you, if you can, give the names of the members of that expedition in addition to those spoken of in this testimony—that is to say, the witnesses who are to depose here, together with a Mr. Mason, and the seven who were executed?

A. They are as follows: William Knight, company E, twenty-first Ohio; Wilson H. Brown, company F, twenty-first Ohio; Daniel A. Dorsey, company H, thirty-third Ohio; Mark Wood, company C, twenty-first Ohio; Alfred Wilson, of the same company and regiment. This was the only instance where two men were taken from the same company. Martin J. Hawkins, company A, thirty-third Ohio; John Wollan, company C, thirty-third Ohio; and John R. Porter, company G, twenty-first Ohio. These eight that I have just named were those who succeeded in making their escape, and were not retaken at the time that we were. We saw in a confederate paper an extract from the Cincinnati Commercial, stating that the two last named, Wollan and Porter, had succeeded in reaching our lines, in a very destitute condition, at Corinth, which was then in our possession. We were told by Colonel Lee, the provost marshal at Atlanta, that three of those who had escaped had been shot and left in the woods; but we did not know how much dependence to place upon that.

WILLIAM PITTENGER,

Company G, 2d Ohio Regiment Volunteers.

[From the "Southern Confederacy," of April 25, 1862.]

THE GREAT RAILROAD CHASE!

THE MOST EXTRAORDINARY AND ASTOUNDING ADVENTURE OF THE WAR!

The most daring undertaking that Yankees ever planned or attempted to execute.

Stealing an engine—Tearing up the Track—Pursued on foot, on hand cars and engines—Overtaken—A scattering—The capture—The wonderful energy of Messrs. Fuller, Murphy and Cain—Some reflections, &c., &c.

FULL PARTICULARS.

Since our last issue we have obtained full particulars of the most thrilling railroad adventure that ever occurred on the American continent, as well as the mightiest and most important in its results, if successful, that has been conceived by the Lincoln government since the commencement of this war. Nothing on so grand a scale has been attempted, and nothing within the range of possibility could be conceived, that would fall with such a tremendous crushing force upon us as the accomplishment of the plans which were concocted and dependent on the execution of the one whose history we now proceed to narrate.

Its *reality—what was actually done*—excels all the extravagant *conceptions* of the Arrowsmith hoax, which fiction created such a profound sensation in Europe.

To make the matter more complete and intelligible, we will take our readers over the same history of the case which we related in our last, the main features of which are correct, but are lacking in details which have since come to hand.

We will begin at the breakfast table, in the Big Shanty hotel, at Camp McDonald, on the W. & A. railroad, where several regiments of soldiers are now encamped. The morning mail and passenger train had left here at 4 a. m. on last Saturday morning as usual, and had stopped there for breakfast. The conductor, W. A. Fuller, the engineer, J. Cain—both of this city—and the passengers were at the table, when some eight men, having uncoupled the engine and three empty box-cars next to it from the passenger and baggage cars, mounted the engine, pulled upon the valve, put on all steam, and left conductor, engineer, passengers, spectators, and the soldiers in the camp hard by, all lost in amazement, and dumbfounded at the strange, startling, daring act.

This unheard-of act was doubtless undertaken at that place and time upon the presumption that pursuit could not be made by an engine short of Kingston, some thirty miles above, or from this place; and that, by cutting down the telegraph wires as they proceeded, the adventurers could calculate on at least three or four hours' start of any pursuit it was reasonable to expect. This was a legitimate conclusion, and but for the will, energy, and quick and good judgment of Mr. Fuller and Mr. Cain, and Mr. Anthony Murphy, the intelligent and practical foreman of the wood department of the State road shop, who accidentally went on the train from this place that morning, their calculations would have worked out as originally contemplated, and the results would have been obtained long ere this reaches the eyes of our readers—the most terrible to us of any that we can conceive as possible, and unequalled by anything attempted or conceived since this war was commenced. Now for the chase!

These three determined men, without a moment's delay, put out after the flying train *on foot*, amidst shouts of laughter by the crowd, who, though lost in amazement at the unexpected and daring act, could not repress their risibility

at seeing three men start after a train on foot which they had just witnessed depart at lightning speed. They put on all their speed and ran along the track for three miles, when they came across some track raisers who had a small truck car, which is shoved along by men so employed on railroads, on which to carry their tools. This truck and men were at once "impressed." They took it by turns of two at a time to run behind this truck and push it along all up grades and level portions of the road, and let it drive at will on all the down grades.

A little way further up, the fugitive adventurers had stopped, cut the telegraph wires, and torn up the track. Here the pursuers were thrown out pell-mell, truck and men, upon the side of the road. Fortunately, "nobody was hurt on our side." The truck was soon placed on the road again, enough hands were left to repair the track, and with all the power of determined will and muscle they pushed on to Etowah station, some twenty miles above. Here, most fortunately, Major Cooper's old coal engine—the "Yonah"—one of the first engines on the State road, was standing out fired up. This venerable locomotive was immediately turned upon her old track, and, like an old racer at the tap of the drum, pricked up her ears and made fine time to Kingston.

The fugitives, not expecting such early pursuit, quietly took in wood and water at Cass station, and borrowed a schedule from the tank-tender upon the plausible plea that they were running a pressed train loaded with powder for Beauregard.

The attentive and patriotic tank-tender, Mr. William Russell, said he gave them his schedule, and would have sent the shirt off his back to Beauregard if it had been asked for. Here the adventurous fugitives inquired which end of the switch they should go in on at Kingston. When they arrived at Kingston, they stopped, went to the agent there, told the powder story, readily got the switch key, went on the upper turnout, and waited for the down *way freight train* to pass. To all inquiries they replied with the same powder story. When the freight train had passed, they immediately proceeded on the next station, Adairsville, where they were to meet the *regular down freight train*.

At some point on the way they had taken on some fifty cross-ties, and before reaching Adairsville they stopped on a curve, tore up the rails, and put seven cross-ties on the track, no doubt intending to wreck this down freight train which would be along in a few minutes. They had out upon the engine a red handkerchief as a kind of flag or signal, which, in railroading, means another train is behind, thereby indicating to all that the regular passenger train would be along presently. They stopped a moment at Adairsville, and said Fuller, with the regular passenger train, was behind, and would wait at Kingston for the freight train, and told the conductor thereon to push ahead and meet him at that point. They passed on to Calhoun, where they met the down passenger train due here at 4.20 p. m., and without making any stop they proceeded on, on, and on.

But we must return to Fuller and his party, whom we have unconsciously left on the old "Yonah," making their way to Kingston. Arriving there, and learning the adventurers were but twenty minutes ahead, they left the "Yonah" to blow off while they mounted the engine of the Rome Branch road, which was ready fired up, and waiting for the arrival of the passenger train nearly due, when it would have proceeded to Rome. A large party of gentlemen volunteered for the chase, some at Acworth, Allatoona, Kingston, and other points, taking such arms as they could lay their hands on at the moment, and with this fresh engine they set out with all speed, but with "great care and caution," as they had scarcely time to make Adairsville before the down freight train would leave that point. Sure enough they discovered, this side of Adairsville, three rails torn up, and other impediments in the way. They "took up" in time to prevent an accident, but could proceed with the train no further. This was most vexatious, and it may have been in some degree disheartening, but it did

not cause the slightest relaxation of efforts, and, as the result proved, was but little in the way of the *dead game*, pluck and resolutions of Fuller and Murphy, who left the engine and again *put out on foot alone*. After running two miles, they met the down freight train one mile out from Adairsville. They immediately reversed the train and run backwards to Adairsville, put the cars on the siding, and pressed forward, making fine time to Calhoun, where they met the regular down passenger train. Here they halted a moment, took on board a telegraph operator and a number of men, who again volunteered, taking their guns along, and continued the chase. Mr. Fuller also took in here a company of track hands to repair the track as they went along. A short distance above Calhoun they *flushed their game* on a curve, where they doubtless supposed themselves out of danger, and were quietly oiling the engine, taking up the track, &c. Discovering that they were pursued, they mounted and sped away, throwing out upon the track as they went along the heavy cross-ties they had prepared themselves with. This was done by breaking out the end of the hindmost box-car and pitching them out. Thus "nip and tuck" they passed with fearful speed Resaca, Tilton, and on through Dalton. The rails which they had taken up last they took off with them, besides throwing out cross-ties upon the track occasionally, hoping thereby the more surely to impede the pursuit; but all this was like tow to the touch of fire to the now thoroughly aroused, excited, and eager pursuers. These men, though so much excited and influenced by so much determination, still retained their well known caution, were looking out for this danger, and discovered it, and though it was seemingly an insuperable obstacle to their making any headway in pursuit, was quickly overcome by the genius of Fuller and Murphy. Coming to where the rails were torn up, they stopped, tore up the rails behind them, and laid them down before till they had passed over that obstacle. When the cross-ties were reached they hauled to and threw them off, and then proceeded, and under these difficulties gained on the frightened fugitive. At Dalton they halted a moment. Fuller put off the telegraph operator with instructions to telegraph to Chattanooga to have them stopped in case he should fail to overhaul them. Fuller pressed on in hot chase, sometimes in sight, as much to prevent their cutting the wires before the message could be sent as to catch them. The daring adventurers stopped just opposite, and very near to where Colonel Glenn's regiment is encamped, and cut the wires; but the operator at Dalton *had put the message through about two minutes before*. They also again tore up the track, cut down a telegraph pole and placed the two ends of it under the cross-ties, and the middle over the rail on the track. The pursuers stopped again, and got over this impediment in the same manner they did before—taking up rails behind and laying them down before. Once over this, they shot on and passed through the great tunnel at Tunnel hill, being only five minutes behind. The fugitives, finding themselves closely pursued, uncoupled two of the box-cars from the engine to impede the progress of the pursuers. Fuller hastily coupled them to the front of his engine, and pushed them ahead of him to the first turnout or siding, where they were left, thus preventing the collision the adventurers intended. Thus the engine thieves passed Ringgold, where they began to fag. They were out of wood, water, and oil. Their rapid running and inattention to the engine had melted all the brass from the journals. They had no time to repair and refit, for an iron horse of more bottom was close behind. Fuller and Murphy and their men soon came within four hundred yards of them, when the fugitives jumped from the engine and left it—three on the north side, and five on the south—all fleeing precipitately, and scattering through the thicket. Fuller and his party also took to the woods after them. Some gentlemen, also well armed, took the engine and some cars of the down passenger train at Calhoun and followed up Fuller and Murphy and their party

in the chase but a short distance behind, and reached the place of the stampede but a very few minutes after the first pursuers did.

A large number of men were soon mounted, armed, and scouring the entire country in search of them. Fortunately, there was a militia muster at Ringgold. A great many countrymen were in town. Hearing of the chase, they put out on foot and on horseback in every direction in search of the daring but now thoroughly frightened and fugitive men.

We learn that Fuller, soon after leaving his engine, in passing a cabin in the country, found a mule, having on a bridle but no saddle, and tied to a fence. "Here's your mule," he shouted, as he leaped upon his back and put out as fast as a good switch, well applied, could impart vigor to the muscles and accelerate the speed of the patient donkey. The cry of "Here's your mule," and "Where's my mule," have become national, and are generally heard when, on the one hand, no mule is about, and, on the other, when no one is hunting a mule. It seems not to be understood by any one, though it is a peculiar confederate phrase, and is as popular as Dixie from the Potomac to the Rio Grande. It remained for Fuller, in the midst of this exciting chase, to solve the mysterious meaning of this national by-word or phrase, and give it a practical application.

All of the eight men were captured, and are now safely lodged in jail. The particulars of their capture we have not received. This we hope to obtain in time for a postscript to this, or for our second edition. They confessed that they belonged to Lincoln's army, and had been sent down from Shelbyville to burn the bridges between here and Chattanooga, and that the whole party consisted of nineteen men, eleven of whom were dropped at several points on the road, as they came down to assist in the burning of the bridges as they went back.

When the morning freight train which left this city reached Big Shanty, Lieutenant Colonel R. F. Maddox and C. P. Phillips took the engine and a few cars, with fifty picked men, well armed, and followed on as rapidly as possible. They passed over all difficulties, and got as far as Calhoun, where they learned the fugitives had taken the woods and were pursued by plenty of men with the means to catch them, if it were possible.

One gentleman who went upon the train from Calhoun, who has furnished us with many of these particulars, and who, by the way, is one of the most experienced railroad men in Georgia, says too much praise cannot be bestowed on Fuller and Murphy, who showed a cool judgment and forethought in this extraordinary affair, unsurpassed by anything he ever knew in a railroad emergency. This gentleman, we learn from another, offered on his own account \$100 reward on each man for the apprehension of the villains.

We do not know what Governor Brown will do in this case, or what is his custom in such matters; but if such a thing is admissible, we insist on Fuller and Murphy being promoted to the highest honors on the road; if not by actually giving them the highest position, at least let them be promoted by brevet. Certainly their indomitable energy and quick, correct judgment and decision in the many difficult contingencies connected with this unheard-of emergency has saved all the railroad bridges above Ringgold from being burned. The most daring scheme that this revolution has developed has been thwarted, and the tremendous results which, if successful, can scarcely be imagined, much less described, have been averted. Had they succeeded in burning the bridges, the enemy at Huntsville would have occupied Chattanooga before Sunday night. Yesterday they would have been in Knoxville, and thus had possession of all East Tennessee. Our forces at Knoxville, Greenville, and Cumberland Gap would ere this have been in the hands of the enemy. Lynchburg, Virginia, would have been moved upon at once. This would have given them possession of the valley of Virginia, and Stonewall Jackson could have been attacked in the rear. They would have possession of the railroad leading to Charlottesville and Orange Court House, as well as the Southside railroad leading to Petersburg

and Richmond. They might have been able to unite with McClellan's forces, and attack Jo. Johnson's army, front and flank. It is not by any means improbable that our army in Virginia would have been defeated, captured, or driven out of the State this week.

Then re-enforcements from all the eastern and southeast portions of the country would have been cut off from Beauregard. The enemy have Huntsville now, and, with all these designs accomplished, his army would have been effectually flanked. The mind and heart shrink back appalled at the bare contemplation of the awful consequences which would have followed the success of this one act. When Fuller, Murphy, and men started from Big Shanty on foot to catch that fugitive engine, they were involuntarily laughed at by the crowd, serious as the matter was, and to most observers it was indeed most ludicrous; but that foot-race saved us, and prevented the consummation of all these tremendous consequences.

One fact we must not omit to mention is the valuable assistance rendered by Peter Bracken, the engineer on the down freight train which Fuller and Murphy turned back. He ran his engine fifty and a half miles, (two of them backing the whole freight train up to Adairsville,) made twelve stops, coupled to the two cars which the fugitive had dropped, and switched them off on sidings; all this in one hour and five minutes.

We doubt if the victory of Manassas or Corinth were worth as much to us as the frustration of this grand *coup d'état*. It is not by any means certain that the annihilation of Beauregard's whole army at Corinth would be so fatal a blow to us as would have been the burning of the bridges at that time by these men.

When we learned, by a private telegraph despatch a few days ago, that the Yankees had taken Huntsville, we attached no great importance to it. We regarded it merely as a dashing foray of a small party to destroy property, tear up the road, &c., *a la* Morgan. When an additional telegram announced the federal force there to be from 17,000 to 20,000, we were inclined to doubt it, though coming from a perfectly honorable and upright gentleman, who would not be apt to seize upon a wild report to send here to his friends. The coming to that point with a large force, where they would be flanked on either side by our army, we regarded as a most stupid and unmilitary act. We now understand it all. They were to move upon Chattanooga and Knoxville as soon as the bridges were burnt, and press on into Virginia as far as possible, and take all our forces in that State in the rear. It was all the deepest laid scheme, and on the grandest scale that ever emanated from the brains of any number of Yankees combined. It was one that was also entirely practicable on almost any day for the last year. There were but two miscalculations in the whole programme: they did not expect men to start out afoot to pursue them, and they did not expect these pursuers on foot to find Major Cooper's old "Yonah" standing there all ready fired up. Their calculations on every other point were dead certainties, and would have succeeded perfectly.

This would have eclipsed anything Captain Morgan ever attempted. To think of a parcel of federal soldiers, officers and privates, coming down into the heart of the Confederate States—for they were here in Atlanta and at Marietta, (some of them got on the train at Marietta that morning and others were at Big Shanty;) of playing such a serious game on the State road, which is under the control of our prompt, energetic, and sagacious governor, known as such all over America; to seize the passenger train on his road, right at Camp McDonald, where he has a number of Georgia regiments encamped, and run off with it; to burn the bridges on the same road, and go safely through to the federal lines—all this would have been a feather in the cap of the man or men who executed it.

Let this be a warning to the railroad men and everybody else in the Confederate States. Let an engine never be left alone a moment. Let additional guards be placed at our bridges. This is a matter we specially urged on the confederacy long ago; we hope it will now be heeded. Further, let a sufficient guard be placed to watch the government stores in this city, and let increased vigilance and watchfulness be put forth by the watchmen. We know one solitary man who is guarding a house, of nights, in this city, which contains a lot of bacon. Two or three men could throttle and gag him and set fire to the house at any time; and worse, he conceives that there is no necessity for a guard, as he is sometimes seen off duty for a few moments, fully long enough for an incendiary to burn the house he watches. Let Mr. Shackelford, whom we know to be watchful and attentive to his duties, take the responsibility at once of placing a well-armed guard of sufficient force around every house containing government stores. Let this be done without waiting for instructions from Richmond. One other thought: The press is requested, by the government, to keep silent about the movements of the army, and a great many things of the greatest interest to our people. It has, in the main, patriotically complied. We have complied in most cases, but our judgment was against it all the while. The plea is that the enemy will get the news if it is published in our papers. Now, we again ask, what's the use? The enemy get what information they want. They are with us and pass among us almost daily; they find out from us what they want to know by passing through our country unimpeded. It is nonsense, it is folly, to deprive our own people of knowledge they are entitled to and ought to know, for fear the enemy will find it out. We ought to have a regular system of passports over all our roads, and refuse to let any man pass who could not give a good account of himself, come well vouched for, and make it fully appear that he is not an enemy, and that he is on legitimate business. This would keep information from the enemy far more effectually than any reticence of the press, which ought to lay before our people the full facts in everything of a public nature.

JACOB PARROT was duly sworn and examined, as follows:

By the judge advocate:

Q. What is your position in the military service?

A. I am a private in company K thirty-third Ohio regiment.

Q. What is your age?

A. I will be twenty years old next July.

Q. In what part of Ohio did you reside?

A. I lived in Hardin county.

Q. You have heard the testimony of Mr. Pittenger. Will you state whether, as far as the matters to which he has deposed have come to your knowledge, they are true, according to your best information and belief?

A. Yes, sir; they are.

Q. You were a member of the expedition of which he has testified?

A. Yes, sir.

Q. Will you state the circumstances of your capture and the treatment you received?

A. There was a man named Robinson, of our party, who was captured with me. We took to the woods after we left the train, and after a time we came down out of the woods. When we came out on the railroad there were four citizens there, who saw us and took us. We were taken to Ringgold, where a company of confederate soldiers were stationed. When we got into the hands of an officer, one of them took me out and questioned me, but I would not tell them anything. An officer and four soldiers took me out and stripped me, and bent me over a stone and whipped me. They stood by me with two pistols, and said

if I resisted they would blow me through. I was whipped by an officer, a lieutenant, who was with the party, and who had on the uniform. He gave me over one hundred lashes with a raw hide. He stopped three different times during the whipping, let me up, and asked me if I would tell, and when I refused to do so he would put me down and whip me again. He wanted me to tell who the engineer of the party was, and all about the expedition, but I would not do it. I did not tell him anything about it. The engineer was one of our soldiers, who was finally captured with the rest.

Q. Were other persons present when you were flogged?

A. Yes, sir; there was a crowd there. It was right by the side of the railroad, and the people there wanted to hang me. They got a rope and would have hung me, but for a colonel who came up.

Q. Did you have any trial of any sort?

A. No, sir.

Q. Your companion was with you at the time?

A. Yes, sir.

Q. Why was he not whipped?

A. I do not know. He told the regiment that he and I belonged to. I suppose, as I was the youngest, they thought that they could make me tell the most; but I would not tell them anything, not even the regiment I belonged to.

Q. Will you state the circumstances under which you joined the expedition?

A. My captain called me out of the tent and asked me to take a walk with him. We walked down towards the guard quarters, and he asked me if I would go on a secret expedition, and told me that, if I agreed to go, I should go up to his tent in about half an hour and report to him. I went up and told him I would go.

Q. Did he know the precise object of the expedition?

A. No, sir; he only knew that it was a secret one, and so told me.

Q. Will you state how long you felt the effects of the flogging you received?

A. I was very sore for about two weeks afterwards; my back was very weak, and I have not got over it yet.

Q. Was any disposition ever manifested, upon the part of the confederate authorities, to relieve you from the effects and sufferings produced by this flogging?

A. No, sir; except a short time before I came away from Richmond, when I got a doctor to look at my back, and he put some mustard plasters on it, which, I think, helped it some.

Q. Were you with Mr. Pittenger, and the others of your party present here, during the confinement of which he has spoken?

A. Yes, sir.

Q. At what age did you enlist?

A. I enlisted a year ago last fall, when I was a little over eighteen years old.

Q. Have you a father and mother living?

A. No, sir.

Q. Will you describe particularly the manner in which you and your fellow-prisoners were chained in the jail at Chattanooga?

A. We were all handcuffed together. I and some others had trace-chains around our necks, secured by padlocks; we were secured in that way, two by two.

Q. Will you state the character of the food furnished you in your prisons?

A. At Chattanooga we got some wheat flour mixed up with a little water and baked, and some spoiled pickled beef. That was all we got, and we had a very small supply at that. We had it only twice a day.

Q. What was your condition in other respects, so far as ventilation and light were concerned, while you were in the prison at Chattanooga?

A. We had scarcely any light at all. Frequently we could not see to pick up a pin from off the floor. The windows were very small, and the room was

so close, and we were so warm, that we had to take our clothes off entirely. We were covered with vermin. The room was so small that we could not all lie down, and we had to rest ourselves by leaning against the walls. We were not allowed to leave the room under any circumstances while we were confined in it.

Q. Were you searched when you were taken?

A. When I and my companions were taken we were searched, and our money all taken from us before we were taken to Chattanooga. It was taken from us by some of the officers, and never returned to us.

^{his}
JACOB X PARROT,

^{mark.}
Company K, 33d Ohio Volunteers.

ROBERT BUFFUM was duly sworn and examined, as follows:

By the JUDGE ADVOCATE:

Q. What is your position in the service?

A. I am a private in company H, twenty-first Ohio regiment.

Q. Were you a member of the expedition sent out by General Mitchell, of which Mr. Pittenger and Mr. Parrott have testified?

A. Yes, sir.

Q. Have you heard the testimony of those two witnesses?

A. Yes, sir.

Q. Have you, or not, a personal knowledge of the matters spoken of by them?

A. Yes, sir; I have.

Q. Will you state whether, according to the best of your knowledge and belief, the statements which they have made are true?

A. Yes, sir; they are.

Q. Is there anything in addition, which you recollect, that you can state?

A. I would say that when the boys were taken out for execution, Mr. Robinson, the one who was taken with Mr. Parrot, and was with him when he was whipped, was taken from a sick-bed to be executed. He was unable to walk.

Q. Was he tied like the rest?

A. Yes, sir; his arms were tied behind him, and he was carried out in that condition. Mr. Ross, one of those who were executed, was a freemason; he made himself known to three or four officers who were masons, and they obtained for him the privilege of writing home to his friends. He was the only one in that party who had that privilege.

Q. Have you any knowledge of money being taken from members of your party?

A. We were captured in different parties. Money was taken from us by the officers—from some at the time we were taken, and from others when they were confined in prison. I was with Mr. Wilson, one of those who were executed, and Mr. Dorsey, one of those who escaped, and Mr. Bensinger, who is here. They took all our money away from us. Mr. Wilson and I had \$96 between us; I had \$52 myself. They took away all our money, and our revolvers, pocket-knives, and everything that could be of any use. The money was never returned to us. It was a major who took the money. We four were taken to Ringgold, and when we were taken into the jail we were stripped, our clothes turned inside out, and everything examined. Mr. Bensinger, who was with me when we were captured, was taken before a colonel, who took him into a room and questioned him. That night they took us to Marietta, where we were confined in a dungeon under ground, similar to the one at Chattanooga. The rats were running over us in every direction; there were balls of wool all over the floor that the rats had rolled up. We could hardly get our breath. There were 150 guards around the jail to keep the mob from taking us out, as they would

have done but for the guard. The next day we were taken to Chattanooga, where we met the rest of the party.

Q. Will you state the circumstances under which you joined the expedition?

A. My captain came to me and called me from the tent, and asked me if I was willing to go on a secret expedition, and said that if I was I should report to him in twenty minutes, or as soon as I could. I asked him the nature of the business, and he said he could not tell me anything; but if I did not wish to go there would be nothing more said about it. I told him I would go. He then told me to report to the colonel, which I did, and he gave me a pass to Shelbyville, where I was to meet Mr. Andrews at a tavern. Shortly after I arrived there Mr. Andrews appeared. There was a man with me by the name of Wilson, and another by the name of Wood, belonging to the twenty-first. Mr. Andrews gave me forty dollars to purchase citizens' clothes with. It being all in gold, I got our three suits for the forty dollars. That night, the 7th of April, we commenced our march. About a mile from town Mr. Andrews gathered us together, as we came along in twos and threes, and told us that our object was to destroy the bridges, cut off communications, &c., and he would meet us at Chattanooga. He gave me five men to take through. We met at Chattanooga, where we procured tickets for Marietta. When we got to Marietta we stopped over night, and at four o'clock in the morning took the down train, arrived at Big Shanty, from seven to nine miles from Marietta, where we seized the engine, with three box cars, which we detached from the rest of the train, and started off. There were four or five regiments encamped within forty or fifty rods of the train as we started. We proceeded about a hundred miles before we left the train and took to the woods. We had no time to destroy the bridges, because we were followed so closely by the other trains that happened to be there that day; and we were delayed also by having to stop to allow other trains to pass us. That delayed us about an hour. We were at a station oiling our engine when the pursuing engine came in sight, and we started off again. We ran at the rate of about sixty miles an hour, and when we thought we had got far enough ahead of them, we would stop, get off and cut the wires so that they could not send information ahead of us, and take up the track so as to delay them, and then start again. Finally our wood and water gave out, and Mr. Andrews told us to shift for ourselves. Mr. Andrews retained his presence of mind until the last moment.

Q. Who acted as the engineer?

A. A man by the name of Brown, of the twenty-first Ohio regiment. He was one of those who escaped after breaking out of the jail at Atlanta.

ROBERT BUFFUM,

Company H, 21st Ohio Volunteers.

Corporal WILLIAM REDDICK was duly sworn and examined, as follows:

By the JUDGE ADVOCATE:

Q. Will you state your position in the military service?

A. I am a corporal in company B, thirty-third Ohio regiment.

Q. When and for how long did you enlist?

A. I enlisted on the 18th of August, 1861, for three years.

Q. Were you a member of the secret expedition sent out by General Mitchell, of which the other witnesses here have testified?

A. Yes, sir.

Q. Will you state the circumstances under which you were engaged in that expedition?

A. I was sitting by the camp-fire when the captain and second lieutenant called me up to them. The captain told me that there was a secret expedition on hand, and he wished I would go with it, stating that he preferred me before

any other of his company, and that he had to furnish a man from his company. He said we were to enter into the enemy's lines, capture a train and destroy the bridges on the road; that it would be very easily accomplished; that we had a good leader, a man who understood the business, and who had been employed in the service of the United States. He told me that he would give me three-quarters of an hour to study upon it, whether I would go or not. I went to my tent, and, after a time, I went up and reported that I would go. He took me to the colonel, and the colonel told me to get all the citizen's clothing that I could procure in camp. I only made out to get two checked shirts of one of our boys who had just returned to camp, and a pair of jeans pants from the cook in the hospital. We were then taken to Shelbyville, where we procured clothes, and then we returned back to the camp for supper. After supper we were taken back to Shelbyville. We went out upon the railroad a mile and a half or two miles, and there we stopped and money was given to us. We were unacquainted, at that time, with each other. We divided into squads. John Wollan and myself went up the railroad about five miles that night. We stopped at a house where there was a light, and represented ourselves as strangers who desired to stop for the night. There was a lady there, a southern woman, who told us we could not stay in the house, as her children were sick. She told us to go to the negro quarters, if we wished to get out of the rain, for it was raining very hard at the time. We told the negroes there that we were trying to make our way to our command, which we represented to be at Round Gap. This the negroes told to the lady of the house, who came down to see us, and desired us to go over to her uncle's, where we could get better accommodations. We did not do so, but went to bed and slept until about four o'clock, when our breakfast was sent to us from the house, and we then started off on the right-hand road and went some seven miles, where we got a conveyance to Manchester, and from Manchester we footed it, procuring conveyance along the road as we could get it. We left camp on the 7th of April, and got to Chattanooga on the 10th. On the 11th we took passage in the cars for Marietta, and arrived there about midnight.

Q. You have heard the narrative of the subsequent events, as given by the witnesses here; does it accord with your recollection of the facts?

A. Yes, sir.

Q. Is there anything in addition that occurs to you that you desire to state?

A. I think of nothing else, except that when I was arrested and brought to Chattanooga, Mr. Andrews was taken before General Leadbetter, of whom he asked the privilege of sending a flag of truce to our lines, which was denied. We were ironed and confined, and received the same treatment as our comrades.

Q. You were with the witnesses who have deposed here and the other members of the expedition throughout all the time of your confinement in the prisons of the south?

A. Yes, sir, except that we were separated a little time; a portion were sent to Knoxville. After we were brought together again we remained together until we were exchanged.

WILLIAM REDDICK,

Company B, 33d Regiment Ohio Volunteers.

WILLIAM BENSINGER was duly sworn and examined, as follows:

By the JUDGE ADVOCATE:

Q. Will you state your position in the service?

A. I am a private in company G, 25th Ohio infantry.

Q. In what part of the State did you enlist, and when, and for how long a time?

A. I enlisted in Hancock county, Ohio, on the 21st of August, 1861, for three years.

Q. Were you a member of this secret expedition sent out by General Mitchell?

A. Yes, sir.

Q. Under what circumstances did you become a member of it?

A. The day before we started my captain called me one side and told me that he wanted me to report to the colonel the next morning. I asked him if he knew what the colonel wanted with me. He said he supposed it was for a secret expedition, but he could not tell me what. I told him I would go, and reported to the colonel as ordered. The colonel gave me a pass and directed me to report to Mr. Andrews at Shelbyville, at a hotel there. The colonel told me I was to obey the orders of Mr. Andrews, and also told me to procure citizen's clothes, which I did. I went to Shelbyville and reported there, and on the evening of the 7th of April we left. Four of us arrived at Marietta about four o'clock in the afternoon on the 11th of April. As I learned afterwards, the rest got there some time in the night. The next morning we took the train back, paying our fare to Big Shanty; and while they were at breakfast there we seized the train.

Q. You have heard the statements of the witnesses who have testified here in regard to the subsequent events of the expedition, and the facts connected with their confinement in the prisons of the south until you were exchanged at Richmond?

A. Yes, sir.

Q. Do you consider these statements correct, and in accordance with your recollection of the facts?

A. I do; for I have had personal knowledge of them, and have been with these witnesses throughout the period of their confinement.

Q. Where was General Mitchell's headquarters at the time this expedition set out?

A. It was close by the town of Shelbyville, Tennessee, and just across the river—probably forty rods from the town.

Q. Are you acquainted with Sergeant E. A. Mason, company K, 21st Ohio regiment?

A. Yes, sir.

Q. Was he with you as a member of the expedition, and with you during your confinement in the south?

A. He was.

Q. Where is he, and why is he not here with you to-day?

A. He is in the city, but confined to his room on account of sickness.

WILLIAM BENSINGER,

Company G, 21st Ohio Volunteers.

DISTRICT OF COLUMBIA, *Washington county*:

I certify that the foregoing depositions of William Pittenger, Jacob Parrot, Robert Buffum, William Reddick, and William Bensinger were sworn to and subscribed before me this twenty-fifth day of March, in the year 1863.

N. CALLAN,

Justice of the Peace in and for the county of Washington, D. C.

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MILLIKEN, A RETURNED REBEL.

LETTER

FROM

THE SECRETARY OF WAR AD INTERIM,

IN ANSWER TO

A resolution of the House of December 5, 1867, transmitting report of General George H. Thomas relative to one Milliken, a returned rebel, arrested for violation of his parole.

JANUARY 9, 1868.—Laid on the table and ordered to be printed.

WAR DEPARTMENT,

Washington City, December 24, 1867.

SIR: Since the date of my communication of the 6th instant, in reply to a resolution of the House of Representatives dated December 5, 1867, respecting the report of Major General G. H. Thomas on the case of one Milliken, a returned rebel, arrested for violation of his parole, who was released on a writ of *habeas corpus*, the report has been returned to this department by the Attorney General of the United States, and it is now communicated in compliance with said resolution.

Very respectfully, your obedient servant,

U. S. GRANT,

Secretary of War ad interim.

Hon. SCHUYLER COLFAX,

Speaker of the House of Representatives, Washington.

HEADQUARTERS DEPARTMENT OF THE CUMBERLAND,

Louisville, Kentucky, November 14, 1867.

GENERAL: I have the honor to submit for the information of the General-in-chief the following report of proceedings connected with the military arrest and subsequent discharge by a United States court of W. A. Milliken, citizen of Tennessee, a paroled rebel soldier, charged with having violated his parole.

On the 6th day of August, 1867, my attention was called to the following article cut from a Memphis newspaper:

AFFAIRS AT LAGRANGE.

The squad of the twenty-fifth regulars, under command of Lieutenant Craig, who were stationed at Lagrange during the election, returned to this city yesterday.

The election passed off without any disturbance, and loyal voters were permitted to cast their votes without obstruction, although a disposition was shown to delay the opening of the election as long as possible.

Since the election considerable feeling has been manifested against some prominent Union men, and their lives have been threatened.

The especial pretext for the threatened violence, we learn, grew out of the fact that, on the morning of the election, a considerable number of colored men from the plantations of Captain J. W. Jones and Mr. W. A. Turner, both conservatives, marched into town, armed and in military order, and in that manner proceeded to the voting place, where they broke ranks and dispersed.

At the instance of Lieutenant Craig they put away their arms, and no trouble occurred.

In the evening a paroled rebel soldier, armed with a revolver, approached Mr. John Baum, (formerly an officer in a Union regiment, and who since the war has been in business at Lagrange,) and charged him with having induced the colored men to arm themselves to shoot down the whites.

Mr. Baum denied the charge, stating that he had had nothing whatever to do with the matter.

The confederate said that Mr. Baum and Dr. Melcher (another ex-officer of the Union army) would be held responsible for it. A crowd of paroled rebels and other conservatives speedily gathered with the evident intention of violence upon these men. Mr. Baum placed himself under the protection of the military. Lieutenant Craig arrested the confederate soldier who had made the threat, and took him to his camp. The civil authorities made a demand for him, and he was turned over to them, and after being fined five dollars was discharged.

The mayor and other prominent citizens declared their inability to protect the Union men, and Mr. Baum left with the military. Dr. Melcher, we learn, has also left the town.

We trust the military authorities will see that protection is given to all peaceable citizens where the civil authorities are unable to assume it.

This was but an instance of many such outrages, few or none of which have been punished or even noticed by the civil authorities in communities where the Union element of the population is weak.

Believing that the terms of the parole accepted by the rebels at their surrender had subjected them to peaceful submission to the laws, and that the United States government did not intend that its loyal citizens, many of whom had been its defenders, should be persecuted and oppressed by men who had been generously permitted to live in peace at their homes without punishment for having rebelled and fought against this government, I applied to the General-in-chief for confirmation of my views by the following telegram :

LOUISVILLE, KENTUCKY, *August 6, 1867.*

General U. S. GRANT, *Washington, D. C. :*

Complaints are constantly sent to me of oppression and maltreatment of Union men and negroes by returned paroled rebels. Am I authorized to arrest and punish them for violation of their parole ?

GEO. H. THOMAS,
Major General U. S. Army.

An answer to which was received by the following cipher telegram :

WASHINGTON, D. C., *August 6, 1867.*

Major General GEO. H. THOMAS, *Louisville, Kentucky :*

If civil authorities will not protect Union men from the violence of paroled rebels, arrest the gentry for violation of their parole.

U. S. GRANT, *General.*

With the foregoing authority, the following letter of instructions was sent to Brevet Lieutenant Colonel E. F. Townsend, commanding district of Memphis :

HEADQUARTERS DEPARTMENT OF THE CUMBERLAND,
Louisville, Kentucky, August 8, 1867.

COLONEL: Enclosed herewith you will find an extract from a newspaper, detailing an occurrence which has recently taken place at Lagrange, Tennessee.

The major general commanding the department directs that you cause the paroled rebel soldier who, armed with a revolver, approached Mr. John Baum in a threatening manner, to be arrested for violation of his parole, and forwarded to this city for confinement in the military prison at Taylor barracks.

Very respectfully, your obedient servant,

WM. D. WHIPPLE,
Brevet Major General U. S. Army, A. A. G.

Brevet Lieutenant Colonel E. F. TOWNSEND,
Commanding District of Memphis, Paducah, Kentucky.

These instructions were obeyed. Milliken was arrested and sent to Taylor barracks, Louisville, Kentucky, where he arrived on the 28th of August, and Lieutenant Hugo, 25th infantry, commanding at Lagrange, Tennessee, was directed to prepare charges against him for trial by a military commission. To lessen the privations of the prisoner, he was transferred from the prison at Taylor barracks, Kentucky, to Lagrange, Tennessee, on the 6th day of September, to be held under guard at that post till a military commission could be ordered for his trial. On the 16th of September the following telegram was received from Lieutenant Hugo :

MEMPHIS, TENNESSEE, *September 15, 1867.*

Major General W. D. WHIPPLE,

Assistant Adjutant General, Louisville, Kentucky :

A writ of *habeas corpus* has been served on me to turn over prisoner Milliken to Judge Trigg, United States district court, Memphis, to-morrow noon, to answer charges for unlawful confinement. Shall I turn prisoner over and answer charges ?

W. H. HUGO,
Second Lieutenant 25th Infantry.

To which the following telegraphic answer was sent :

LOUISVILLE, KENTUCKY, *September 16, 1867.*

Lieutenant W. H. HUGO, *Lagrange, Tennessee :*

Obey the writ, and return same indorsed, " Held as a military prisoner for violation of his parole."

By command of Major General Thomas :

R. W. JOHNSON,
Acting Assistant Adjutant General.

The writ was obeyed, and Milliken appeared before the court, Assistant United States District Attorney M. L. Perkins appearing for the United States.

On the 21st of September the following letter was received from Assistant District Attorney Perkins :

OFFICE OF THE UNITED STATES DISTRICT ATTORNEY,
DISTRICT OF WEST TENNESSEE,
Memphis, September 19, 1867.

SIR: For the past three or four days the matter of the petition of W. A. Milliken to be released from custody on *habeas corpus* has been pending in the United States circuit court, Judges Savage and Trigg presiding.

The return of the writ, in accordance with your instructions, shows that the prisoner is held as a "military prisoner for violation of his parole." It is my duty, as the law officer of the government for this district, to appear in court and represent the officer having the prisoner in custody. I have accordingly done so, and have resisted the discharge by the court of the prisoner.

I think I can safely say that all the facts in this case have been laid before me, and that I am familiar with the case in all its bearings. I therefore feel it to be my imperative duty to say to you that it will be impossible to sustain the charges against the prisoner (Milliken) on the evidence, either in a military court or civil court. Therefore, I earnestly recommend that you order Lieutenant W. H. Hugo, by telegraph, to release the prisoner, thereby relieving the court of great labor and responsibility in deciding an important question of law as to the validity and binding effect of paroles after peace is declared by the President, &c., in a case too trivial, as appears from the evidence, to trouble either yourself or the court with its consideration.

I am satisfied that an order to this effect will be for the best interest of the government, and I feel warranted in saying that the court, as well as Lieutenant Hugo, the officer in charge of the prisoner, will concur with me in this view of the case.

I write this letter in the court-room, in order that, if possible, (and consistent with your views,) your order directing the release of the prisoner may be received before the decision of the court is rendered in the matter.

I am, sir, with great respect, your obedient servant,

MARLAND L. PERKINS,
Ass't U. S. Att'y, District of West Tennessee.

Major General GEO. H. THOMAS,

Commanding Department of the Cumberland, Louisville, Ky.

To this letter I made the following answer :

HEADQUARTERS DEPARTMENT OF THE CUMBERLAND.

Louisville, Kentucky, September 21, 1867.

DEAR SIR: I received your letter of the 19th instant yesterday afternoon. As I shall have a great many cases similar to that of Mr. Milliken to dispose of, and as other persons arrested for violation of their parole will, in all probability, endeavor to escape through the privilege of the writ of *habeas corpus*, I have come to the conclusion, after mature reflection, that the point of law as to whether the parole is binding or not after a proclamation of peace by the President of the United States has been published, should be understood throughout the land. I believe that it is binding for all time, having once been given, and my experience is that only when people are convinced that there is no way of evading the law they will abide by it.

The case in point may be a trivial one, but such cases are constantly being brought to my notice, and will continue to be unless the people are informed that the parole is binding for all time.

The point of law is now properly before the United States courts, and I hope will be definitely settled.

I am, sir, very respectfully, your obedient servant,

GEORGE H. THOMAS,
Major General U. S. A., Commanding.

MARLAND L. PERKINS,
Ass't United States Att'y Memphis, Tenn.

On the 21st of September, the following telegram was also received :

MEMPHIS, TENNESSEE, *September 20, 1867.*

General W. D. WHIPPLE,
Assistant Adjutant General, Louisville, Kentucky :

I have reason to believe that the United States attorney is not giving case of Milliken proper attention; rather favoring prisoner. Can I procure other counsel?

W. H. HUGO,
Second Lieutenant 25th Infantry.

To which the following telegraphic answer was sent :

LOUISVILLE, KENTUCKY, *September 21, 1867.*

Lieutenant W. H. HUGO, *25th Infantry, Memphis, Tennessee :*

You are authorized to employ additional counsel in Milliken case, if you deem necessary.

GEO. H. THOMAS,
Major General United States Army.

Upon receipt of the above instructions, Lieutenant Hugo employed as additional counsel Mr. Barbour Lewis, whose employment was subsequently approved by the War Department.

On the 22d of September, the following letter was received from Mr. Lewis :

MEMPHIS, TENNESSEE, *September 21, 1867.*

GENERAL: I was to-day requested by Lieutenant Hugo and other officers to attend to the case of Milliken, some time ago arrested at Lagrange in this State by your order, and recently brought before our United States circuit court by writ of *habeas corpus*.

Our United States district attorney and his assistant, M. L. Perkins, esq., could not, for some reason, attend to the case; and their *political feelings* make them averse to the sustaining your orders or your jurisdiction.

In addition, Perkins says that he has no time to study or investigate the case.

For these and various other reasons, our friends deemed it necessary and essential that I should take charge of the case for the government; and after your telegram, authorizing to engage counsel, if necessary, was received this morning, I consented to act. I had Lieutenant Hugo telegraph at once for copies of orders heretofore issued in regard to Milliken, to be sent to me direct, as we may need them immediately.

The point to be placed in issue is one of jurisdiction solely, to wit: "Whether the military authority has the right to arrest former rebels who have been paroled, and are citizens of this State, for crimes or outrages committed by them."

I am inclined to think that you have the jurisdiction if they violate their said parole; it raises the question in regard to the President's proclamation of peace, its validity, &c.

I am sorry that Judge Swayne is not here to hear the case, as he would be infinitely preferable to our district judge, Trigg. You will probably see Judge S. at Louisville, and consult with him.

The case is a very important one, and we will need to know whether to carry it up to the United States Supreme Court, if decided against us.

The mail is closing, and I must stop. Any intimations or suggestions you may receive from Judge Swayne will, of course, be very weighty, and you will not hesitate, I presume, to act upon them.

Yours, with respect,

BARBOUR LEWIS.

On the same day the following answer was sent to the foregoing :

HEADQUARTERS DEPARTMENT OF THE CUMBERLAND,
Louisville, Kentucky, September 22, 1867.

SIR : By direction of Major General Thomas, I herewith send to you the following papers :

Copies of General Thomas's despatch to General Grant, and General Grant's reply, authorizing the arrest of paroled rebel soldiers for violation of their parole. Copy of General Orders, No. 44, from headquarters of the army, dated July 6, 1866, and copy of a letter from Major General Thomas to Assistant United States District Attorney Perkins, in reply to one from him.

These papers are for your information in the case of Milliken, in which you are retained. The major general commanding wishes your attention to be particularly called to his views as expressed in his letter to Mr. Perkins, and urges that the case be fairly and strongly put, so that the question at issue may be determined. I also send you, for your information, a copy of General Orders No. 3, from the War Department, dated January 12, 1866, which has no particular bearing in this case, but shows what has been the general instructions to military commanders towards disturbers of the peace.

The above furnish all the information on the subject at these headquarters ; the terms of the parole, the order from these headquarters for the arrest of Milliken, and the charges preferred against him by Lieutenant Hugo, are, of course, in your possession.

Very respectfully, your obedient servant,

ALFRED L. HOUGH,
Brevet Colonel United States Army, A. A. G.

Judge BARBOUR LEWIS,
Attorney-at-law, Memphis, Tennessee.

On the 13th of October the following was received from Mr. Lewis :

MEMPHIS, TENNESSEE, *October 11, 1867.*

DEAR GENERAL : The court, Judge Trigg, this morning announced itself ready to decide the Milliken *habeas corpus* case in our favor ; but as he intimated that he would then feel compelled to allow the prisoner's counsel to amend their pleadings, make an issue of fact, not of law, and take proof as to what offence Milliken really committed—all which we hold cannot be done in this case, for the court cannot assume the province of a jury to investigate the facts—I suggested to the judge to wait until Judge Swayne should come, so that possibly there might be fuller investigation, or in case of a *divided* court it might go up to the Supreme Court. It can only go up in case of the judges disagreeing ; so the judge cheerfully consented to wait until next Wednesday. Pray urge Judge Swayne to come. He is in Louisville, or will be on Monday.

Having gained a triumph for the right thus far, against great obstacles, we must not fail now.

Yours, respectfully,

BARBOUR LEWIS.

After endeavoring to communicate with Judge Swayne, the following telegram was sent to Mr. Lewis :

LOUISVILLE, KENTUCKY, *October 16, 1867.*

BARBOUR LEWIS, Esq., *Attorney-at-law, Memphis, Tennessee :*

Judge Swayne returned to Cincinnati Monday night before I could see him. Have requested him to go to Memphis, but fear he will not do so. Can Judge Trigg permit a reopening of the Milliken case, legally, after giving a decision ? If so, it appears there is no end to judicial interference with the legislative authority governing such cases on any other issue than the one to be decided on to-day.

GEO. H. THOMAS,
Major General United States Army, Commanding.

The case was proceeded with, and Milliken was discharged from military custody by Judge Trigg.

A report of the proceedings before the court, made by Lieutenant Hugo, by my order, is herewith annexed.

Your attention is earnestly invited to this report, as it is the history of an effort on my part to establish a precedent for the protection of Union men in districts of this department, where the civil law will not defend them from the persecutions of their more powerful rebel neighbors. The effort has failed not, I am convinced, because of its illegality; that has not been decided in this case; the question of jurisdiction has been evaded, and a decision on the merits of this case alone has been made by Judge Trigg, thereby preventing the very action wished for—a trial by some competent authority for crime committed.

These proceedings give evidence that Judge Trigg has acted contrary to the declared opinion of Justice Swayne, who overruled the original motion requiring the facts constituting the violation of the parole to be set forth, and stated that the main question for argument was that of military jurisdiction in the case, "the authority of General Thomas to order an arrest for violation of parole."

Judge Trigg seems to have leaned toward a discharge of the prisoner, and an anxiety to favor the rebel element of the community, from the first, as, after the counsel on both sides had agreed to argue the case simply on the "motion to discharge," he told them that it "ended the case" to go into it in that way, and upon the termination of the argument he intimated to counsel in open court that the decision would have to be against the prisoner, but added that the case might be opened again to admit of new pleadings.

Although the prisoner makes no application to replead and traverse the return, the judge overrules the application for discharge, agreed upon by counsel on both sides, in face of the protest of Judge Lewis, who reminded him of Justice Swayne's declared opinion, which was read by Mr. Perkins, and orders the return to the writ to be amended by setting out the facts, and then decides the case as to whether the prisoner was guilty of the charge—a question which was not properly before him.

It is earnestly requested that if *possible* this case, or the question at issue in this case, be brought before the United States Supreme Court, that it may be decided by that tribunal. If this is not practicable, it is recommended that congressional action be applied for.

I am repeatedly appealed to by honorably discharged officers and men of the United States armies for protection from assault, or redress for spoliation committed against them because of their services in the United States armies; these appeals accompanied by irrefutable evidence of their truthfulness, or made positive by investigation.

As yet we have been unable to give them complete protection, and many, in consequence of this want of certainty of protection, have emigrated from their homes, sacrificing their property, leaving what few friends they have, to spend the remainder of their lives among strangers.

I am, general, very respectfully, your obedient servant,

GEO. H. THOMAS,

Major General United States Army, Commanding.

ADJUTANT GENERAL U. S. ARMY.

LOUISVILLE, *Kentucky*.

GENERAL: In obedience to your communication of the twenty-first (21st) instant, directing me to make out and forward to headquarters department of the Cumberland a full report of the proceedings in the circuit court of the United States for the district of West Tennessee in the case of Milliken, a petitioner for *habeas corpus* in said court, (he having been arrested by me in obedience to orders for violation of his parole as a rebel or confederate soldier,) I have the honor to report as follows: On the 14th day of September,

Mr. Bingham, deputy marshal of the United States circuit court for the district of West Tennessee, made service upon me at La Grange, Tennessee, of a writ of *habeas corpus*, the said writ being in words and figures as follows:

UNITED STATES OF AMERICA, *District of West Tennessee.*

The President of the United States to Lieutenant W. H. Hugo, commanding detachment of United States troops at La Grange, Tennessee :

You are hereby commanded to have the body of W. A. Milliken, who is alleged to be unlawfully detained by you, before the circuit court of the United States, for the district aforesaid, now in session at the federal court-room in Memphis, on Monday, the 16th instant, at 12 o'clock, noon, to be dealt with according to law. And have you then and there this writ, with a return thereon of your doings in the premises.

Witness the honorable Salmon P. Chase, Chief Justice of the Supreme Court of the United States, and the seal of the said circuit court, at Memphis, September 13, 1867.

[Seal of circuit court.]

A. S. MITCHELL, *Clerk, &c.*

There being no telegraph office at La Grange, I brought Milliken to Memphis on the morning of September 15th, and telegraphed to headquarters department of the Cumberland for instructions; got no reply until the 16th of September, and before that time consulted Mr. Marland L. Perkins, esq., the assistant United States district attorney, who had charge of business for the government in the said court. Mr. Perkins told me that before a learned judge like Judge Swayne, (who was then sitting as circuit judge, Judge Connelly Trigg being district judge,) it would be of no use for him to contest the case or oppose the discharge of the prisoner. He did not think that any grounds could be shown for the jurisdiction of the military, or for holding Milliken, but that as a United States officer, sworn to support the government, he would investigate the case that night. He applied for time to make the return, and Judge Swayne granted me one day, being all the time then asked for. After this, and about noon on the 16th of September, I received a telegram ordering me to "obey the writ and return the same, indorsed, held as a military prisoner for violation of his parole, by command of Major General George H. Thomas."

On the morning of the 17th my return was made in these words:

MEMPHIS, *September 17, 1867.*

William H. Hugo, second lieutenant twenty-fifth United States infantry, commanding detachment at La Grange, for return to the within writ issued from the circuit court of the United States for the sixth judicial circuit, commanding him, the said Lieutenant Wm. H. Hugo, to have the body of W. A. Milliken, with the said writ, and his return thereto, before the judge of said court, to be dealt with according to law, &c., states that the said W. A. Milliken is held in custody by him under and by virtue of Special Orders No. 129, paragraph II, dated headquarters department of the Cumberland, Louisville, Kentucky, September 6, 1867, issued by Major General Thomas, as a military prisoner for violation of his parole.

Mr. Perkins, who made or wrote my return, presented it to the court, saying that it showed that Milliken was held as a military prisoner for an offence over which military courts have jurisdiction, and he proposed to submit the case without argument.

Messrs. Edward Yerger, John F. Sale, General W. Wallace, and Mr. Anderson, appeared as counsel for the prisoner, and upon the request of Mr. Yerger, who asked for time that he might examine the papers, the further hearing was postponed until the next day, the 18th. On the 18th the case came up for argument. I append the report published at the time in the Memphis Daily Post, which is very full and correct:

Mr. Yerger, for the petitioner, contended that return was insufficient, inasmuch as it did not set forth the terms of Special Order No. 129, referred to in it, and did not show in what manner, if any, the prisoner had violated his parole. The petitioner had a right to demand a full and specific return. He moved that the officer in charge of the prisoner be instructed to amend his return so as to make it more specific and to include the order referred to, and to set forth specifically the act or acts alleged to constitute a violation of parole. He wanted to have the case adjudicated on its merits, and not on a defect in the return.

Mr. Anderson also argued at some length on the insufficiency of the return.

Mr. Perkins said he could make no amendment to the return, unless ordered by the court to do so. Lieutenant Hugo had made such answer to the writ as he had been instructed by his superior officer to do. As a soldier he was bound to obey. He could make no other return than that already made, unless directed by the court to do so. In his (Mr. Perkins's) opinion, however, the return was sufficient, and he was willing to submit the case to the court.

Mr. Yerger renewed his motion to amend the return, and stated that if it was not granted he would then be prepared to make a further motion.

Justice Swayne said that he had expected that the case would have been more fully argued. He regretted exceedingly that the district attorney had submitted no argument on the part of the government. So far as any argument from him was concerned, the court was left entirely in the dark on the subject. The question involved in the case was one of the greatest importance. It was a question of jurisdiction. If the military commander had jurisdiction in the premises, then clearly the court had not, and, *vice versa*, if the court had jurisdiction, then General Thomas had not. It was not to be presumed, and the court would not presume, that an officer of the patriotism, ability and good judgment possessed by General Thomas, would wilfully trespass upon the rights of the court; he undoubtedly acted upon what he conceived to be proper grounds, and the court expected to hear the reasons upon which his action was based fully presented and discussed, and regretted that this had not been done. He would, however, take the papers in the case, and endeavor, with such light as he had before him, to make some disposition of it.

Mr. Perkins stated that he had considered the case in a good shape, and as needing no argument. He felt that the counsel for the petitioner had not taken very strong grounds for their side, and he had therefore been willing to submit the case without argument. He confessed he had not fully appreciated the importance of the matter; and said that he was embarrassed to know where to find authorities bearing upon the question as to whether a parole would continue in force after a proclamation of peace was issued.

Justice Swayne said that some of the most eminent publicists of the country contended that no proclamation of peace had yet been made by competent authority. It was claimed that Congress, as the law-making department of the government, was the only one vested with authority over the subject, and that inasmuch as Congress had made no official declaration of the termination of the war, the paroles given were still binding. He saw that General Canby, who is an officer of ability, had issued an order recognizing the paroles as in force, and requiring persons returning to the country, who would have been required to give paroles if here at the surrender, to come forward and give them now. The subject appeared to him to be one of vast importance and having wide-spread ramifications. He had expected therefore that it would have been elaborately argued, and the case on the part of the government presented fully by the district attorney. The court would, however, take the case into consideration as far as presented, and perhaps give an answer in the morning on the motion of the counsel for the petitioner.

This morning, on the assembling of the court, at 10 o'clock, Justice Swayne stated that he had looked into the case so far as time permitted, and was prepared to give an answer to the motion of the petitioner's counsel, that the respondent should be required to amend the return and to set forth the specific facts constituting the alleged offense.

Justice Swayne then cited various authorities on the subject, which, he said, were well digested in Hurd's work on *habeas corpus*. The rule laid down was, that to justify detention the return should show it to be founded on sufficient authority. It is a general principle that the same strictness is not applicable to *habeas corpus* cases as in general pleadings. It was a well-settled rule that the return could be amended, but it is still an open question in the United States, whether, after having been once made it can be contradicted. In a case before Justice Greer, of the Supreme Court of the United States, wherein a citizen of Pennsylvania was indicted, he held that it was competent to enter into a full investigation of the facts, and if the allegations were proven to be untrue, the prisoner could be discharged; but he conceded that under the act of 1789 (applicable to this case) the only question was as to the sufficiency of the return.

The court proceeded to say, further, that the question in *habeas corpus* cases is usually only one of jurisdiction. If it appear on the face of the commitment that the officer detaining the prisoner had no jurisdiction, it is the duty of the court to discharge the prisoner; but if the officer had jurisdiction, but had merely proceeded irregularly, then not. The writ of *habeas corpus* could not be made to exercise the functions of a writ of error. It must be made apparent that the clear and substantial course of justice requires a discharge, before it can be ordered. For instance, where a local officer should execute a process beyond his territory, then, although the process itself may have been properly issued, the excess in execution would constitute a sufficient ground for discharge.

Justice Swayne said he was entirely clear in the opinion that the court had the power to order the return to be amended to the extent of setting out the papers referred to, and an order to that effect would be entered. Another branch of the motion presented more difficulty, to wit, that the amendment should go further and set out the facts constituting a violation of the parole. He was of opinion that it would not be proper to order such amendment. The main question for argument will be that of the military jurisdiction in the case—the authority

of General Thomas to order an arrest for violation of parole. If the obligation of the party ceased with the peace proclamation of the President, then there is no foundation for the exercise of this authority. Without intimating the opinion of the court upon this point, if it be assumed that the parole has validity, then it was competent for the military to recognize a violation of it. He was very clear that in such a case it would be a question for military authority to act upon, and not competent for this court to reverse. This would seem to be the reasonable conclusion. This was not a military court, and was not competent to decide military questions. The principle was well settled in our jurisprudence, that wherever the law devolves a discretion on an individual or tribunal, and does not provide for a review, no other tribunal is competent to review its acts. [Justice Swayne here cited a number of leading cases in Johnson, Hill, and others, a decision of the United States Supreme Court in 12th Wheaton, 19, and other authorities.] In conclusion, the court overruled the second branch of the motion (that requiring the facts constituting the violation of the parole to be set forth) and directed an order to be entered for the first branch, (that requiring the return to be amended by making it include papers referred to.)

Mr. Perkins submitted the papers as part of the return.

Mr. E. Yerger, counsel for the petitioner, asked for a postponement of the case to give counsel time to hunt up authorities and prepare the arguments.

Judge Swayne said he was ready to proceed with the case, but as the arguments of the counsel, if derived merely from the light of nature, without the benefit of authorities, would be of little service to the court, he would grant a postponement.

The argument of the case was then postponed until Saturday next.

Upon the suggestion from the counsel for the petitioner, Attorney General Perkins, with the assent of the court, further amended the return so as to state that the violation of parole occurred in August last.

Justice Swayne stated that he would not be here on Saturday, and the further argument of the case would be heard by Judge Trigg. He, however, if desired by Judge T., would assist him with his counsel in the final decision of the case.

On Friday, the 20th, I was directed, by telegram from General Thomas, to employ additional counsel, if necessary, and I employed Judge Barbour Lewis, one of the most eminent lawyers of Memphis, and the leading member of the bar among the Union men of the city.

Judge Lewis at once embarked in the cause with energy. He has the largest law library in Memphis, and besides his own books he consulted, during the time he had charge of the case until the final argument, perhaps one hundred other books and works. First of all, he said that the return should be made stronger. He consulted me as to the facts, read all the affidavits and reliable statements I could procure, and prepared his addition to the return. Mr. Perkins, in accordance with the order of the court, added to my return, after the words "for violation of his parole," the following: "on the first day of August, A. D. 1867." Judge Lewis added to this the words: "That he is held under arrest for an armed violation of his parole as a rebel or confederate prisoner of war, his parole having been given on or about May 1, 1865, at Greensboro', North Carolina."

The case did not come up on Saturday, the court being occupied with other business until adjournment.

Judge Lewis put off the case from time to time in order to gain time until the return of Judge Swayne, who, it was well known, would be far more favorable to the holding of the prisoner than would Judge Trigg, who would, it was well known from all his associations and prejudices, be very hostile to the action of the military, and would lean very much towards the party arrested. At length, the counsel on the other side pressing for a hearing, a written agreement was drawn up by Judge Lewis, and signed by counsel on both sides, that the case should come up for argument, on "motion to discharge the prisoner," on Saturday, October 5. On that day and the following Tuesday, the 8th, the case was argued, first by J. A. Anderson for the prisoner, then by M. L. Perkins, very briefly, for the government; after him, at great length, by Judge Barbour Lewis for the government, and finally by General William Wallace for the prisoner.

The counsel for the prisoner were so confident of the favorable impressions and bearings of the court that they made no great effort, and seemed to have made but slight preparation. Mr. Perkins spoke only about twenty minutes. Judge Lewis consumed most of the time for two days, and made a thorough

and exhausting argument. He produced a very powerful impression on all who heard him. General Wallace made a stump speech, and not an argument, of half or three-quarters of an hour. I submit herewith, from the papers of the next day, an abstract or brief sketch of the arguments of Anderson, Perkins, and Judge Lewis. The two former are taken from the Bulletin, and the latter one from the Memphis Post.

MILLIKEN HABEAS CORPUS.

This case, so often set and just as often continued, at last came up for hearing yesterday morning.

The case stood in about the same attitude as when brought up before the court when Justice Swayne was presiding, when he held that in such cases the question was one of jurisdiction; that the writ could not be made to exercise the functions of a writ of error.

ARGUMENT OF J. A. ANDERSON, ESQ.

Mr. Anderson, in behalf of the petitioner, submitted the following argument:

May it please the court: The returns show that the petitioner is a citizen of the State of Tennessee, and has been arrested by General George H. Thomas and held for trial before a military court, upon the ground that he is a paroled rebel soldier, and violated his parole. The first question arising is, has General Thomas power to call into being a military court? There is a distinction between a military court and a statutory court-martial. The former is shown by the English and American authorities to depend for its existence upon a state of war; it is a creature of necessity, and cannot exist one moment after the necessity which called it into being ceases to exist. It is a court derived from the will of some military commander, and could only be called into existence in time of war. Over 500 years ago it was settled in England that whenever the King's courts were open, it was, in the judgment of the law, a time of peace; and that in time of peace no military court could try a subject of the realm; and this doctrine has been handed down from generation to generation, and is still the law in England and in the United States. Are we at peace or not? Taking the test of olden times, we certainly are. Take another view of the question. Admit, for argument's sake, that the President could not declare peace without the sanction of the Senate or Congress of the United States, yet in the case of Tennessee we have that assent and sanction; the President declared peace, and Congress has admitted Tennessee to her full position as one of the States of the Union; without such action, was entirely inconsistent. Tennessee being in a state of war against the balance of the United States, it amounted to a recognition of peace between Tennessee and the other States of the Union by Congress; that being the case, no military commander, as shown by all of the authorities—be he general or the President himself—has no power to call into being a military court at this time to try any person whatever in Tennessee. Again, has General Thomas a right to try this party before a statutory court-martial? The statute creating that tribunal defines its jurisdiction, and we find it limited to persons connected with the army or navy, or militia in active service. It cannot be pretended for a moment that the petitioner falls within either of these limits, and it is therefore clear that he cannot be tried by a statutory court-martial. Admit, for argument's sake, that General Thomas had the power to convene a military court in this State, in time of profound peace; then the query would arise, is the petitioner one that can be tried by such a court? which involves a second question, as to whether there was, or is, any such a nondescript character as a paroled soldier in the State of Tennessee at this time. The principle decided in Mrs. Alexander's case was, that when two countries are at war, all the citizens of each country are held to be enemies of the other country, no matter what might be their private sentiments. This being sound law, the converse of this must also be true—that where two countries are at peace, all the citizens of each are at peace with the other country, and could not be considered as enemies of it. Therefore, Tennessee being regarded as at peace with the balance of the United States, none of her citizens could be looked upon and regarded as enemies of the United States. Again, that would evidently depend upon the policy of the government to forgive those engaged in rebellion against it, as far as life and property were concerned. It must also be the policy of which the court is bound to take notice, that this forgiveness should extend not only to life and property, but also to all the rights of citizenship; that the treatment of those who fought from conviction that they were right, are the men whose friendship and true allegiance are worth being sought after, and it would be of little encouragement to them to say that they might have life and property, and at the same time brand them with dishonor. Therefore, public policy, sound sense and international law go to show that there could not possibly be now in the State of Tennessee any such nondescript character as a citizen of Tennessee deprived of the rights guaranteed to him by the Constitution of the United States. Such being the case, it is bound to follow that General Thomas has no power to convene this tribunal. As to the power of this court to inquire into the jurisdiction of the general making the arrest, and of the court which he had ordered, there can be no doubt that though it had been already decided that where a

court-martial or other military court had jurisdiction of the person and the subject-matter, the civil courts could not revise their decisions; but yet, it has always been held that, if it appeared that the court-martial acted without jurisdiction, the civil courts would allow judgments or their decisions to be taken collaterally; and the Supreme Court of the United States, in the case of *Dyne vs. Hoover*, in laying down the doctrine, would not revise the decision of a court-martial where it had jurisdiction. It was careful to state that they always entertained the inquiry in the question of jurisdiction.

In conclusion, it must appear to this court, first, that the court has power here to inquire into the jurisdiction of the general.

Second. It must appear evident that General Thomas had no power to call into being, in time of profound peace, a military tribunal; and that if he had such power, the petitioner is not a party that can be tried by such a court.

Third. It is also equally clear that he was not a party that could be tried by a statutory court-martial; and such being the case, the court is bound to discharge the prisoner for want of jurisdiction of the party making the arrest.

ARGUMENT OF MARLAND L. PERKINS, ESQ.

Judge Perkins argued at some length in the case. The main question in the case, he said, was that of military jurisdiction—the authority of General Thomas to order the arrest of the petitioner for the violation of the parole. If the obligation of the parole ceased with the proclamation of the President, then there was no foundation for the exercise of this authority; if peace has not been declared by the competent authority, then it would be a question for the military authorities to act upon, and not competent for this court to reverse or revise.

The violation of the parole is an offence by the common law of war, punishable with death; so defined by Dr. Lieber, and by Wheaton, and other international law writers. It is an offence of which the tribunals have exclusive jurisdiction. This court has no common law criminal jurisdiction; it could not be brought before this court, neither could it be entertained by State courts. This brings us upon the main question in the case—has peace been declared by the competent authority? Did the President have authority under the Constitution and the laws to issue his proclamation of peace in May, 1866? If the President has the power, whence does he derive it? He can exercise no authority whatever but that which the Constitution of the country gives him; our system knows no authority beyond or above the law. As to the powers of the President, see Kent, page 301, &c.; as to those of Congress, see 1st Kent, 226, 251, 282; also Lawrence and Wheaton's International Law, page 97. Congress has not by any legislative act recognized a state of peace. Civil war must be recognized or declared by the war-making power before it can draw after it full belligerent rights. Congress did so recognize it by the act of July. (The proclamation of the President, legalized by act of July 13, 1861, chap. 3. The character of the war decided in the Rucker case, and the same commented upon.) It is replied that the admission of Tennessee into the Union, to its practical relations with the government, was a recognition of peace by Congress, so far as Tennessee is concerned. On what different footing does this place paroled soldiers of Tennessee from those of Kentucky and Missouri? We contend there can be none whatever between them. Until peace is declared by the competent authority, under the Constitution of the United States, the petitioner can enjoy the immunities attaching to the character of a prisoner of war, and must be subject to their pains and penalties.

ARGUMENT OF JUDGE BARBOUR LEWIS.

Judge Lewis followed Judge Perkins as follows: The question before the court is not a sentimental one, nor is it a matter of personal feeling or party politics. It is purely legal. Whether the orders issued in this and similar cases by General Thomas, under the instructions of General Grant, are pleasing or agreeable to gentlemen who bore arms against the United States in the late rebellion, cannot be regarded here. The counsel on the other side has dwelt largely and eloquently on the fact that these things are unpleasant and painful to many thousands of brave men, who fought, as he says, for a cause they deemed just; but all that has nothing to do with the case.

Our only inquiry must be, what is the law? It matters not whether we or others like it or not. Had the military authority jurisdiction over this case? If they have, this court clearly has not. On the *motion to discharge*, now before the court, the return of the officer must be taken to be strictly true. That return is in substance that the prisoner was arrested for an armed violation of his parole, given as a rebel or confederate prisoner of war in 1865. The offence is one against military law exclusively, and if tried at all can only be tried by court-martial or military commission. The civil courts of the land cannot try men for offences like this. Yet, by military law, the penalty for a violation of parole, as Judge Perkins has ably stated, is very severe. The counsel for the prisoner has read various authorities which do not bear upon the case. He shows that the trial of the Earl of Lancaster, his conviction and execution, were illegal. Certainly. But why? Simply because he was tried by a military court for treason! That is purely a *civil crime*, and of course a military court could have no jurisdiction. So again of Governor Wall's case. The governor, on one occasion,

suspecting that a mutiny was about to break out in the garrison of the British colony of Goree, in Africa, ordered a private soldier to be seized, stripped, tied to the wheel of an artillery carriage, and, with a rope one inch in diameter, to receive eight hundred lashes—all this without a trial of any kind! The soldier died. Twenty years after Wall was tried and executed for his murder, and most justly. But in what possible respect do either of these cases, or others cited, resemble the question before the court? Nobody has proposed to punish Milliken without a trial. On the contrary, the complaint and outcry made against General Thomas is, that he has ordered a commission for the trial of this man for a violation of his parole. No one doubts that he would be tried fairly and justly by an intelligent board of officers. But this is what he seems to dread! The discussion in the British Parliament over the case of the Rev. John Smith, tried by a court-martial in Demarara, has been referred to, and the brilliant partisan harangues of Brougham and Mackintosh quoted as legal authority. Their names are relied on; but all their eloquence and skill as debaters failed to carry their point. The House of Commons, then containing many of the most gifted legal minds of the British empire, decided against them by a majority of forty-six, and sustained martial law as just and proper in that case. The case is an authority, not for the gentleman, but directly against him. So far as it is an authority at all, it is in favor of General Thomas's action, thoroughly and conclusively.

So of the gentleman's various quotations from Hurd. When carefully examined in connection with their context, they are against the prisoner, and go far to sustain the positions of the government.

He referred to the fine imposed upon General Jackson by Judge Hall, at New Orleans. This fine was imposed because that General Jackson, two months after the battle of New Orleans, and months after peace had been negotiated, arrested Judge Hall and held him a prisoner under martial law. Many years afterwards Congress, by a very decisive vote, passed a bill to indemnify General Jackson, paid back to him his fine of one thousand dollars, with interest, and solemnly declared that he had suffered the penalty, not of his crimes, as the gentleman would say, but **FOR THE DISCHARGE OF HIS DUTIES!** And this was in the "*good old times*" which the gentlemen on the other side are never tired of eulogizing. It sustains the maintaining of martial law in time of peace, to an extent vastly beyond the present case. Counsel have furnished a precedent in our favor vastly stronger than we need. But the gentleman assumes the parole of the prisoner is no longer binding, because he says that peace has been long re-established all over the land. Is this certain as a legal, technical fact? The Constitution confides the war-making power to Congress. The President, as to his war powers, is simply the Commander-in-chief of the army and navy. Congress, by the acts of 1795 and 1807, gave him authority to call out the militia, and to use the army and navy to repel invasions and to suppress insurrection. But Congress has never given him, and cannot constitutionally give him the power to make or declare peace—that, in case of war with foreign nations, is confided to the President and the Senate. In case of suppressing a vast civil war, and where a treaty, properly so called, is not made or negotiated, but the nation finally conquers and compels submission to its authority, Congress is the only power competent to determine the terms of ultimate settlement, and can alone decide how far hostilities shall finally be carried by military occupation and government or otherwise. The President cannot decide when peace has been made, nor prescribe its terms. He has no authority and no right to declare peace by proclamation until Congress decides.

Our fathers who made the Constitution were jealous of the powers of the President, and carefully limited them. The teachings of the Federalist are the best possible contemporaneous authority on this subject, and Alexander Hamilton, who had far higher notions of prerogative than most statesmen of his time, declared that "*it would be utterly unsafe and improper to entrust that power*" (to make peace) "*to an elective magistrate of four years' duration.*" Such an official, he declares, "*might sometimes be under temptations to sacrifice duty to interest, which it would require superlative virtue to withstand.*" Here the counsel read at some length from the seventy-fifth and other numbers of the Federalist, and cited from Vattel, Grotius, and Puffendorf, and other noted publicists. He showed that Congress did not recognize peace as yet thoroughly and safely re-established, but to-day governs ten States by military power; that the generals in charge of departments remove mayors, governors, and all other important officials as they please, and with vast armies rule and control and absolutely govern immense portions of our country. This cannot be called peace. It is legally a merciful and humane but thorough continuation of military operations, designed to ultimately secure a lasting peace. Surely, in this condition of things, a parole must be binding, and every armed violation thereof is punishable by the military power. Who or what power has ever absolved him free from its solemn obligations? Why, even in Tennessee, federal bayonets preserve order and suppress outrages at our elections! On the first day of August the military power beneficially asserted its protection from one end of the State to the other. Only on last Saturday, General Thomas, with his forces, determined the order of events at Nashville, and enforced peace at the municipal election by the strong arm of military power. In this state of things, for the prisoner to contend that the military power has not jurisdiction to arrest and try him "*for an armed violation of his parole,*" is simply preposterous.

At this point, the hour of three o'clock having arrived, the court adjourned the further hearing of this case until to-morrow (Tuesday) morning.

THE MILLIKEN HABEAS CORPUS CASE.

Conclusion of the able argument of Judge Lewis for the government.—The decision of the case reserved by the court for a few days.

In the Milliken *habeas corpus* case in the United States circuit court, yesterday. Judge Barbour Lewis resumed his argument as follows:

May it please your honor: When last addressing the court I showed that the fathers of the government, when framing the Constitution, were wisely jealous of the executive power, and sought to confine it within strict limits. They had just emerged from a long and fearful struggle with the then tyrannical kingly power of Great Britain, and the sufferings and sacrifices they had endured for liberty had made them zealous for popular rights, and willing to intrust great powers to the national legislature, but determined to curtail and limit the President strictly to executive and necessary duties. They did not commit the folly of the Roman people in detesting the very name of King, (*Rex*,) but intrusting far greater and more absolute powers to an *emperor*. The sages who formed our immortal Constitution were determined to subordinate the executive, and make him the servant and not the master of the people. They gave him no power to declare war, but reserved that to Congress. He can make no binding or valid treaty but by consent and aid of the Senate; and in case of a civil war or insurrection, as he cannot make a treaty with insurgents or rebels, and as the power is not given to him to make peace or decide upon the terms, the power must belong to Congress. Where else can it reside? The people cannot make it in person; they have not given the power to the executive; it must, therefore, belong to Congress.

Story, in his Commentaries on the Constitution, section 1506, speaking of the peace-making power, says: "There is no American statesman but must feel that such a prerogative in an American President would be inexpedient and dangerous." "It would be inconsistent with that wholesome jealousy which all republics ought to cherish of all depositaries of power, and which, experience teaches us, is the best security against the abuse of it." In section 1509 he says again: "It would be utterly unsafe and improper to intrust that power to an executive magistrate chosen for four years." And, again: "The history of human conduct does not warrant that exalted opinion of human nature which would make it wise in a nation to commit its most delicate interests and momentous concerns to the unrestrained disposal of a single magistrate." In section 1512 he says: "Considering the vast expenditures and calamities with which war is attended, there is certainly the strongest ground for confiding it to the collected wisdom of the national councils."

Such language, uttered so long ago, seems prophetic. It points clearly and unmistakably to the dangers which now press upon us when gentlemen claim for the President the absolute power to decide terms of peace, to be the mighty arbiter of peace or war, to the immense extent of country and millions of people lately in insurrection against the nation! The danger of intrusting such immense power to one man is obvious. If the President could determine peace at any time he could do it when he saw fit. Suppose he had done it after the battle of Shiloh or Bull Run! Suppose the issue of Gettysburg had been somewhat different from what it really was, and the President immediately afterwards had made peace with the confederate government and disbanded the federal armies, where would the country have been? Utterly ruined and destroyed: for, on the principle of *uti possidetis*, each party would have been left in possession of all it held at that time, and the confederate territory would have extended all around Washington, and more than one hundred miles to the north of it. THE NATION WOULD HAVE CEASED TO EXIST. To such extreme absurdities are those reduced who hold that the President, by his proclamation, could declare peace and decide for the country, legally and rightfully, that hostilities had ceased! This would invest him with the greatest, grandest and most tremendous powers of sovereignty which could possibly belong to a nation. Such a construction would vest in him a grasp and extent of authority utterly abhorrent to any rational construction of the Constitution, or any conceivable theory of representative government. No usurpation more flagrantly unconstitutional can possibly be invented or imagined.

In 9 Howard 615, it is declared by court that, in such matters, "his duty and power are purely military;" and, again, that his power in the war with Mexico "was simply that of a military commander prosecuting a war waged against a public enemy by the majority of his government!"

The prisoner, then, cannot be released from the obligations of his parole because that the President has by proclamation undertaken to decide that peace legally and technically exists. Congress must decide that question, for *it alone is legally competent*. War does not necessarily mean actual hostilities. War may be constructive or legal only, and not actual, in the ordinary sense. It may consist in military occupation and partial government, as is the actual fact in this instance. And be it remembered that this military government and restraint must be considered the work of the President himself. He is the commander-in-chief of all our generals; he assigns them their sphere of labors and their duties; he removes, directs, instructs, and orders them all. *Their acts are legally his*. Ever since these paroles were given, the officers of our armies have been arresting men for violations of said paroles, and the President has never intimated his disapproval. It must clearly be regarded as done

by his orders. He practically acts with Congress in this matter all the time. These paroled prisoners of war are under military surveillance, and must remain so until the competent power relieves them from the sacred and binding obligations of their paroles.

The counsel insist with great pertinacity that it is absurd for a military court to retain jurisdiction over the prisoner for *so long a time*; but in the case of *Martin vs. Mott*, already cited, 12 Wheaton, page 37, the Supreme Court seem to hold very different views from the learned counsel. The court says: "Another objection to the proceedings is, that they took place, and the sentence was given three years and more after the war was concluded, and in a time of profound peace. But the opinion of this court is, that a court-martial, regularly called under the act of 1795, does not expire with the end of a war then existing," &c.; and the court, for reasons there given, overruled the objection.

In the case of *Cross vs. Harrison*, 16 Howard, page 193, speaking of the military government instituted in California at the time of its conquest by the United States, the court says that said military government "had its origin in the lawful exercise of a belligerent right over a conquered territory. It had been instituted during the war by the command of the President of the United States. It was the government when the territory was ceded as a conquest, and it did not cease as a matter of course, or as a necessary consequence, of the restoration of peace."

The prisoner is under arrest for a flagrant "armed violation of his parole as a rebel prisoner of war," not yet released from the solemn obligations he assumed. For all purposes here, upon this motion to discharge, the return must be deemed strictly true. The court will not assume the province of a jury to investigate and inquire into the facts further than disclosed by the return, and to decide upon what he actually did. By law he must be assumed to be actually guilty in the present inquiry. The highest authority of the nation, in each and every department, has thus far held that the obligation he assumed must continue binding until future action of the government shall release the parties who contracted and stipulated with the government by their paroles to obedience to the laws. Until so released their obligation, so assumed, will be *perpetually binding*. The government has acted with great magnanimity and humanity in exacting from them no more. No other government in the world's history ever dealt so generously and kindly with its revolted subjects. Surely it is no hardship to men, who possess any capacity for honor or justice, to require them to keep the peace and refrain from violence and armed outrages upon Union men.

[Here the counsel quoted from Blackstone, Vattel, Burlamaqui, Coke, and also Hale's Pleas of the Crown, on the principles of law and justice applicable to the case. He contended that outrages such as caused this arrest must be stopped; that the military alone had the power to arrest the work of murder and violence, now so alarmingly prevalent; that the civil authority was powerless to arrest it; that the protection and safety of the community demanded the powerful interposition of the military in just such instances as this; that nothing else could save society from the reign of terror and blood; that the military, in this case, had not exceeded its jurisdiction, but had nobly performed a sacred duty, for which it deserved the approbation of the courts and the gratitude of all good citizens.]

It will not be questioned that if the government, instead of paroling this man, had held him in confinement as a prisoner of war from the day of his surrender or capture until now, he could not be released by *habeas corpus*, but would continue to have been held until the military authority saw fit to release him, or Congress took such action as would entitle him to his discharge. But if he could have been so held, he is still amenable to military jurisdiction whenever he violates his parole. His rights are not changed in principle because he has been held under parole instead of being all the while under guard and in strict confinement.

It has been asked by counsel on the other side, "By what statutory law will the military commission for the trial of the prisoner sit?" It will act, not by virtue of any particular statute, but by the common law of military tribunals, or what the United States Supreme Court in *Martin vs. Mott*, 12 Wheaton, p. 35, defined as "the general usage of the military service, or what may not unfitly be called the customary military law;" "the same law by which courts-martial, when duly organized, are bound to execute their duties and regulate their modes of proceeding in the absence of positive enactment. Upon any other principle, courts-martial would be left without any adequate means to exercise the authority confided to them," &c.

In *Vallandigham's case*, 1 Wallace, p. 249, the court says: "Military offences, under the statute, must be tried in the manner therein directed; but military offences which do not come within the statute must be tried and punished under *the common law of war!*" It says further, "cases which do not come within the rules and regulations of war, or the jurisdiction confessed by statute or court-martial, are tried by *military commissions*." Surely this is explicit enough.

General Thomas deserves honor and credit for ordering this arrest, as well as for his glorious achievements on the field of battle, where he has so often won immortal honor. The arrest was made with the warm approbation of his superior, the great General-in-chief of the armies of the United States, now acting Secretary of War. These acts have constantly been ordered and approved by the Department of War and by the President. They have been thus far sustained by the courts. The most eminent legal counsel in the nation have constantly advised the government that its action in this matter is legal and constitutional. In

the nature of things it must be so. To hold otherwise not only contradicts very plain legal principles as old as the common law or the foundations even of civil society, but it also involves very serious and painful absurdities. If one man, rising in armed and savage resistance to the peace and order of society, shall not be arrested by the military power for thus violating his parole, no combination or multitude of paroled prisoners, no matter how formidable in numbers—not even if they constituted an army—could be so dealt with. The assertion of the right of release for this man by process of *habeas corpus*, asserts it for a thousand or ten thousand, so taken with arms in their hands. According to the principles asserted here, had all of Lee's or Johnston's army assembled at Lagrange with this man, with rebel banners, with musketry and cannon, with all the equipments and hostile array of death-dealing war—ay, and had attacked and captured the small garrison there, and shot down United States soldiers and Union citizens, and by all means in their power sought all over the south to re-establish by force of arms the confederate government, they could not have been arrested for such an outrageous violation of their paroles. A position involving such consequences is too monstrous to deserve serious consideration. Why, even to-day the government is requiring confederates who have not yet taken the parole to come forward and take it now. According to the grounds taken for the prisoner, this is nonsense. Yet within a month the generals commanding several of the southern departments have ordered this to be done. Among them is General Canby, recently appointed by the President, fresh from conference with him and the Secretary of War, and fully possessed of their views. If paroles are already void and worthless, what mockery to issue such orders! Of course the court knows, and we all know, that the government would never thus stultify itself.

Finally, the prisoner is sacredly bound by his military compact in his parole. Burlamaqui says, page 224: "The law of nations lays us under an indispensable obligation of performing whatever agreement we have voluntarily made with the enemy during the war." The prisoner's parole was given during the war, and is an obligation he cannot evade. He must abide by it. As it is a *military obligation*, he can be dealt with for its violation BY THE MILITARY ALONE. Civil courts cannot try him for a military crime. They may punish him for trespass or an assault, but for violation of his parole, never. The military alone has jurisdiction.

Lord Coke says: "Aliens who in a hostile manner invade the kingdom, whether their king be at peace or war, and whether they come by themselves or in company with English traitors, cannot be punished as traitors, but must be dealt with by martial law." 3d Institutes, 11. See also Hale's Pleas of the Crown to the same effect. The principle stated by Coke covers the whole ground as to jurisdiction. On authority and on principle alike, the prisoner must be remanded to the military authorities for trial.

The fact that the late rebellion was a civil war does not help the prisoner. He still remains bound by his parole. The other side say that war having ceased, the obligations of the parole are ended. How do they show that? Does the parole itself say so? It must be construed by its own language, like any other written instrument. Its own terms do not stipulate that it shall so end. On the contrary, the language in itself can only admit of one interpretation, and that is a promise to act loyally as a good subject or citizen without any limit as to time. It binds the prisoner to good and loyal behavior permanently. The obligation can only end with his life, or with the existence of the government which for years he sought to destroy. Having fought against it until he was subdued and conquered, he then, to save his life, or his liberty, or both, voluntarily bound himself in the most sacred manner to resist the government no more, to bear arms against it or its citizens no more forever. He has broken that obligation, has risen *with arms in his hands* to assail that government by attacks made upon its loyal subjects; and we are coolly told that he is no longer held or bound by his surrender or parole! If this be so, let no government ever again try to win its subjects to allegiance and duty by its clemency or mercy! If such sacred and heretofore inviolable obligations are to be nullified and treated with contempt, the faith of man is no longer to be trusted. Governments may hang or imprison, but may no longer rely upon the honor, or gratitude, or sense of duty of those who have once fought against and tried to overthrow them. The case is one of the deepest and highest national importance. The whole country is looking anxiously to see whether this man and others like him, who disregard their oaths, may escape all penalty for their outrages, by coming here and pleading that *their oath is stale*, that their parole is a few weeks or months too old to be longer binding!

To conclude, we hold—

First. That there has never been a determination by the proper legal sovereign authority, that peace, in the legal sense, has been established. If that be so, then the parole is clearly binding. Congress, the sovereign authority of the nation, has in manifold ways decided and held that the time has not yet arrived to make the authoritative national decree of peace. There is still constructive war, though all fighting has ceased, just as between two nations, after all actual war has ceased and hostilities may have ended years ago, constructive and legal war remains until not only a treaty has been made but the ratifications thereof have been exchanged.

Secondly. But even if peace has been legally proclaimed and established, the parole in this case, for reasons heretofore shown and enlarged upon, is still binding, and will remain so until rebel prisoners are expressly and specifically released therefrom by competent authority;

that the parole given in such a case as this was different from one given during war between two independent nations, and which would terminate with the war.

Thirdly. That the prisoner, for his "armed violation of his parole as a rebel or confederate prisoner of war," is amenable to military jurisdiction, and must be tried by a military court, or not at all.

For these reasons, and because the civil power is notoriously incompetent, and without power or means to suppress armed outrages, such as the prisoner is charged with, the court is bound to remand the prisoner to military custody.

At the conclusion of Judge Lewis's argument, Attorney General Wallace closed on behalf of the prisoner, contending that the war had ceased, and with it the obligations of a parole had also ceased.

The court then took the papers in the case, and will probably give a decision upon it in a few days.

ARGUMENT OF JUDGE PERKINS.

Hon. M. L. Perkins, deputy district attorney, followed for the government. The main question in the case, he said, was that of military jurisdiction, the authority of General Thomas to order the arrest of the petitioner for the violation of the parole; if the obligation of the parole ceased with the proclamation of the President, then there was no foundation for the exercise of this authority; if peace has not been proclaimed by the competent authority, then it would be a question for the military authorities to act upon, and not competent for this court to reverse or revise.

He referred to the fact that Congress had not by any legislative act recognized a state of peace, and cited authorities to show that the President had no authority to declare peace. He could exercise no authority but that which the Constitution gave him. As to the powers of the President, Kent, page 301, &c.; as to those of Congress, 1st Kent, pages 226, 251, 282; also Lawrence and Wheaton's International Law, 97, were referred to.

The admission of Tennessee into the Union he contended did not place paroled soldiers from the State on any different footing from those of other States. Until peace is declared by the competent authority, under the Constitution of the United States, the petitioner can enjoy the immunities attaching to the character of prisoner of war, and must be subject also to the pains and penalties.

Mr. Anderson's report is much better than the argument he delivered. He has left out his political harangues, his partisan appeals, much pathetic eloquence about the youth and innocence of his client, and other personal matters; and also omits a number of cases cited by him, which were somewhat severely criticised and reviewed by Judge Lewis. The reports of Messrs. Perkins and Lewis's arguments are necessarily brief and imperfect, but correct, so far as they go.

When the argument commenced Judge Trigg seemed vexed at the condition the counsel for the prisoner had got themselves into by consenting with Judge Lewis to argue the case simply on the "*motion to discharge*." He told them, with visible vexation, that it "ended the case" to go into it in that way; but finally concluded to allow the case to be argued upon the issues so made. The reason of his vexation was, that, on the motion to discharge, the return must be taken to be strictly true, as was contended by Judge Lewis, and as the court itself admitted, and the return stated that he was held for an armed violation of his parole, for which he had been arrested. At the termination of the argument it was generally supposed that the decision would have to be against the prisoner; some days after the court intimated to counsel in open court that such would have to be the case, but that the case might then be opened to admit new pleadings. This appeared to alarm the entire rebel interest here; and from that time it appeared to me and others that the most active and determined efforts were being made to influence and shape the final result of the case contrary to the wishes and hopes of loyal men. It is certain that, from that time forth, a powerful and wealthy element suddenly took a great interest in him, (Judge Trigg,) and courted his society assiduously. The judge did not give his decision for some time.

Meanwhile the yellow fever had become quite prevalent here. Justice Swayne could not safely return to Memphis, and Judge Trigg concluded to adjourn on account of the epidemic until January. He appointed Wednesday, the 16th instant, for giving his decision. On the morning of the day the court-room was

thronged with the most eminent and famous rebel lawyers of the city. Among them were such men as Albert Pike, formerly a rebel general, and now editor of the *Memphis Appeal*, a very bitter rebel organ; also Colonel Landon C. Hains, formerly confederate senator from Tennessee; Colonel Duncan K. McRae, formerly of North Carolina, a very brilliant man and an able lawyer; Colonel Yerger, Colonel Estes, General W. Wallace, Colonel McKissick, formerly the rebel provost marshal at Memphis, Colonel Hart, and perhaps twenty or thirty others of the most prominent and influential men, and all of them leading rebels, the magnates of the party.

They were all eager and excited, and did not disguise their deep personal interest in the case. Many of them said publicly that they were in the same condition as the prisoner. Their excitement was so intense, it seemed to me, as to produce and be intended to produce a deep impression on the court.

The officers of the court seemed to share the sympathies of the crowd, or at least some of them, and in some instances their conduct seemed undignified.

Quite a number of lawyers, who were not employed in the case, spoke for the prisoner repeatedly, and with excitement.

The judge was nervous and somewhat embarrassed, and changed his ground and took new positions several times. Some of the lawyers remarked that "*Trigg got himself in a scrape two or three times.*"

At first he said that the return that Milliken had been arrested for an "armed violation of his parole" being admitted in law by the motion to discharge the prisoner, he must overrule the motion to discharge, but leave would be given to the prisoner to re-plead and traverse the return, *i. e.*, to deny the charge of any such violation of his parole. He said, that as the case then stood, he must decide against the prisoner, for by going into the argument on no issue but the motion to discharge, his counsel had legally admitted the return to be true, but that he should relieve the prisoner from that position because he (the judge) had learned in various ways, from newspapers and otherwise, that in fact he had not committed any armed violation of his parole; that an armed violation could only be committed by bearing arms, and in fact waging war against the government of the United States, and from private information he had received he was satisfied that Milliken had actually done nothing of the kind. He would therefore overrule the motion and allow prisoner's counsel to traverse the return. Judge Lewis read authorities to show that after the motion to discharge had been argued and overruled, the prisoner could not amend the pleadings and traverse the return; that the prisoner by his counsel had made his case. He had not excepted to the return, but by his motion had admitted it to be true. Having once made his issues and gone to trial on them, he could not now change his ground. General Wallace and several other counsel showed that in a common suit at law, after the judgment on demurrer, the defendant was allowed to plead over, and on this they enlarged and maintained that this case was by analogy like the other. Judge Lewis, in reply, said that everybody knew that in demurrer the rule had been relaxed, but that in *habeas corpus* it had not, after the overruling of the motion to discharge; that no case of the kind could be produced. He defied any and all the lawyers present to show an instance or quote a case of the kind; that he had examined the books at great length, including many hundreds of cases, and not an instance of the kind could be found. Quite a number of the lawyers spoke again, but produced no authority.

The judge said he had not overruled the motion, but only given leave to the counsel for the prisoner to traverse. Judge Lewis called the attention of the court to the fact that the counsel for the prisoner had not asked for leave to amend their pleadings or traverse; that the court was graciously granting them what they had never asked for. The judge said he had been inclined to overrule the motion, for, granting the return to be *true*, the prisoner could not be discharged. That he was satisfied from what he had heard and learned in various

ways that the prisoner had not actually committed any armed violation of his parole and ought not to be held; that he wanted to get at the facts. The charge in the return of an armed violation had made all the trouble; that but for that the prisoner would have to be discharged. Judge Lewis said that the court could not make a jury of itself to investigate the facts, and certainly not after the prisoner's counsel had, by their motion to discharge, admitted the return to be true; that by such motion, admitting that he had been guilty of an *armed violation of his parole*, they had admitted the jurisdiction of the military in the case to be clear and unquestionable, and they ought not to be allowed to escape from it; that the prisoner should now be remanded to the military authorities; that no man living could doubt but that General Thomas would give him a fair trial by military commission of honorable and intelligent officers, who would examine all the evidence carefully and give the prisoner full benefit of all the proof he could produce; that it was the business of said commission to investigate all the facts far more thoroughly than the court could do it, and that such investigation must be left to them. It was their department. He said further, that Judge Swayne, when sitting in this case at an earlier stage here, had decided that the particular facts need not be set out; that a general statement only was necessary, such as was made by the return. The judge (Trigg) said that he did not remember any such statement or decision by Justice Swayne, and other counsel denied it, whereupon Mr. Perkins read from the reports made in the newspapers at the time, showing that Justice Swayne had so decided. Upon this the counsel for the prisoner demanded that the counsel for the government *should be required to produce evidence to sustain the return!* If it failed to do so the prisoner must be discharged. Judge Lewis denied this, and reminded the court that the return had not been traversed or denied, and therefore the return of the officer, according to all the books and the law in the case, was sufficient. The court here said he had not overruled the motion to discharge, but would require the return to be amended by setting out all the facts; that considering the importance given to the case, in the newspapers and elsewhere, the court was desirous to examine and see what was in it, and let the country see likewise. The motion to be discharged would be overruled as the case then stood, but the officer should amend his return by stating the facts clearly and with sufficient detail to show what was done. Judge Lewis reminded the court that the other side had not excepted to the return at all, but made the case upon it as it stood. Colonel McRae then said that, as a friend to the court and standing in the same position as the prisoner, he would suggest that the return should be amended by order of the court as containing *a conclusion of law*, and not showing what were the particular facts constituting the armed or other violation of his parole. The court caught at this, though reminded again that Judge Swayne had decided differently, and his decision could hardly be reversed by his junior associate. Judge Trigg, however, said that he would order the return to be amended by setting out the facts, and that he had overruled the motion to discharge for that purpose and to that extent.

Haines said, in a loud exulting tone, "Let them show what forces Milliken had, what troops and what cannon!" General Wallace now moved the court that the United States district attorney, the sworn officer of the law, he said, should prepare the return, and not Judge Lewis. For this he was called strictly to account by Judge Lewis, and was proceeding to explain what he meant, &c., when he was mildly reproved by Judge Trigg, who informed him that his motion was improper, and that the court would not direct which of the counsel should prepare the amended return. Mr. Wallace's desire was very manifest to have the return amended and prepared by Mr. Perkins. He evidently thought that he could have it prepared by him to suit his side of the case. But while he and many of his party were anxious about this, I do not mean to say that they were correct in their supposition. Judge Lewis said that a full and particular

return would require time and careful deliberation, and asked how much time or how many days would be allowed him to procure evidence and prepare a careful statement of the facts. Judge Trigg answered, somewhat angrily, "one hour." Judge Lewis and myself then retired to the district attorney's room to prepare the amended return. The court took a recess. The rebel lawyers, with the Assistant District Attorney Perkins, then retired to a room with the Deputy United States Marshal Bingham, one of the chief owners of the *Bulletin*, a rebel organ, and locked the door, and had a good time holding a caucus or consultation; I should call it drinking freely and talking fiercely. They were very elated at the turn things had taken, considering that now they "had a sure thing of it." Wallace invited me in, and I went in. They were anxious to get me to indulge very freely, but I was careful. They had Judge Trigg in with them, and he was quite lively. They talked a great deal about the case. They said that Milliken had not done anything; that he was an innocent boy, and that I had no right to make any such a return as I had made; that I had made myself liable, and that I must be very careful what I put in the amended return. Judge Trigg told me that I must not put in anything but what I *knew* to be true. He charged me to be *careful*. Judge Lewis took nearly two hours to prepare the amended return, taking great pains with it. He sent and went for Perkins three or four times after he had finished the return, to show it to him and consult. I thought he had drawn it a little too strong and made him strike out a few words in one or two places. Mr. Perkins came at length and we all consulted together. The amended return was in the words and figures following:

MEMPHIS, *October* 16, 1867.

William H. Hugo, second lieutenant twenty-fifth United States infantry, late commanding troops at La Grange, Tennessee, for amended return to the writ of *habeas corpus* issued from the circuit court of the United States for the sixth judicial circuit, commanding him to have the body of William A. Milliken, with said writ and his return thereto, before the judge of said court, to be dealt with according to law, says, that he has brought said Milliken before this honorable court; and for further return to said writ, by way of amended return made by order of the court, says, that said Milliken was arrested and has been held in custody by virtue of Special Orders No. 129, paragraph II, dated Headquarters Department of the Cumberland, Louisville, Kentucky, September 6, 1867; that a copy of said order and a telegraphic despatch from said General Thomas are hereto attached, and marked Exhibits A and B, and prayed to be taken as a part of this return, &c. That said Milliken was arrested and has hitherto been held in custody and arrest for a violation of his parole, given as a confederate prisoner of war, so called, to wit, for a violation of his parole at La Grange, Tennessee, on the 1st day of August, 1867. That he is held under arrest for such violation, and for an armed violation of his said parole. That the facts constituting such violation, and causing the arrest of said Milliken, were, that on the 1st day of August, 1867, at La Grange, Tennessee, some United States troops having been brought to La Grange and there stationed by the proper military authorities, acting under orders from Major General George H. Thomas, United States army, said Milliken expressed great anger at certain armed negroes coming to said town on that day to vote at the State election for governor, &c., and said in a threatening manner to John Baum, a loyal and peaceable citizen there resident, "Don't you know that you hate us southern people worse than rattlesnakes?" and added in a threatening and menacing manner, advancing upon said Baum, and with a large number of persons acting with him, surrounding and menacing said Baum, "that he would hold him (Baum) personally responsible for the coming in of armed negroes," &c., and made other threats to terrify and

alarm said Baum, who was then and there surrounded by a crowd, many of whom were armed and joined in the threats made, and who, with said Milliken, restrained said Baum from proceeding to his home until he was rescued by his brother, who crowded in and pulled said Baum out and away from Milliken and others threatening, through the back door of the store and the rear of the premises, said Baum thus making his escape. That Milliken continued his threats and making many others, and being armed with a revolver and acting to the terror of good citizens by his threats and his armed demonstrations, Lieutenant Craig, of the United States army, arrested said Milliken for his conduct as above set forth and described, the mayor of La Grange declaring to said Baum that "he could not stop it," referring to the threats and violent conduct of Milliken, &c., and he "wished some one would take it who could," &c. That the threats of said Milliken and his confederates were so made, in such manner and with such violence and exasperation, that said Baum afterwards was advised "not to go on the street more than was actually necessary, and to leave whenever the troops should leave, for the sake of his safety." That the language and terms of said parole were as follows, to wit:

GREENSBORO, NORTH CAROLINA, *May 1, 1865.*

In accordance with the terms of the military convention entered into on the 2d day of April, 1865, between General Joseph E. Johnston, commanding the confederate army, and Major General W. T. Sherman, commanding the United States army in North Carolina, W. A. Milliken, third corporal company A, second consolidated Tennessee regiment, has given his solemn obligation not to take up arms against the government of the United States until properly released from this obligation; and is permitted to return to his home, not to be disturbed by the United States authorities so long as he observes his obligation and obeys the laws in force where he may reside.

S. M. LETCHER,
Major and C. M. U. S. A., Special Commissioner.

G. W. PEASE,
Lieutenant Colonel C. S. A., Commanding.

EXHIBIT A.

HEADQUARTERS DEPARTMENT OF THE CUMBERLAND,
Louisville, Kentucky, August 8, 1867.

Whipple, W. D., assistant adjutant general.

Encloses extracts from a newspaper, detailing an occurrence which transpired at La Grange, Tennessee, and directs that a certain armed paroled rebel soldier be arrested and forwarded to this city for confinement.

HEADQUARTERS DISTRICT OF MEMPHIS,
Paducah, Kentucky, August 17, 1867.

Respectfully referred to commanding officer post of Memphis, who will have the paroled prisoner, mentioned within, arrested and sent under guard to the military prison at Taylor's barracks, Louisville, Kentucky; these papers to be returned with report of action.

By order of Brevet Lieutenant Colonel Townsend:

GEO. J. MADDEN,
First Lieutenant 25th Infantry, A. A. A. G.

A true copy:

W. J. KYLE,
First Lieutenant 25th Infantry, Post Adjutant.

HEADQUARTERS, MEMPHIS, TENNESSEE,
August 20, 1867.

Respectfully referred to Lieutenant Hugo, commanding detachment twenty-fifth infantry, at La Grange, Tennessee, who will find the within-named man and arrest him, and forward him under guard to these headquarters; this paper to be returned with report of action.

By order of Captain C. A. M. Estes:

W. J. KYLE,
First Lieutenant 25th Infantry, Post Adjutant.

A true copy:

W. J. KYLE,
First Lieutenant 25th Infantry, Post Adjutant.

[Special Orders No. 129—Extract.]

HEADQUARTERS DEPARTMENT OF THE CUMBERLAND,
Louisville, Kentucky, September 6, 1867.

* * * * *

II. Brevet Brigadier General S. Burbank, commanding military division of Kentucky, will forward the citizen prisoner, Milliken, now in confinement at Taylor's barracks, under suitable guard, to La Grange, Tennessee, and deliver him to the officer commanding at that place, who will retain him in confinement until a military commission can be ordered for his trial.

The quartermaster department will furnish the necessary transportation.

By command of Major General Thomas :

R. W. JOHNSON,
Brevet Major General U. S. A., A. A. A. G.

COMMANDING OFFICER, *La Grange, Tennessee.*

EXHIBIT B.

[Telegram.—Received at Memphis, September 16.]

LOUISVILLE, *September 16, 1867.*

Lieutenant W. H. HUGO, *La Grange Tennessee, via Memphis :*

Obey the writ, and return same indorsed "Held as a military prisoner, for violation of his parole."

By command of Major General Thomas :

R. W. JOHNSON,
Acting Assistant Adjutant General.

As soon as we were ready, court was called in and Judge Lewis read the amended return, and contended that it was sufficient and justified the military arrest. That his threats and violence, accompanied as he (Milliken) was by an armed and excited crowd of confederates, were a violation of his parole as much as if he had attacked the garrison with armed force, or committed any belligerent act whatsoever. That whether his confederates were combined in regular military array with equipments of war, or not, did not signify. That peace and good order were outraged by his conduct. That in assailing loyal citizens and conspiring with others to maltreat and terrify them, putting them in duress, danger and peril, he was clearly guilty of a violation of his parole. And he and others being armed and using their revolvers for menace and terror, constituted an actual *armed* violation, for which he was still amenable. That especially in this case, where the civil authorities had proved powerless to repress the outrages complained of, it was clearly the duty of the military to interfere and protect the loyal law-abiding citizens of the country from the ruffianly violence of rebels, who recklessly violated the solemn obligations they had assumed. He said furthermore that the same argument which he had heretofore made on the motion to discharge would apply fully to the present amended return, and as that was familiar to the court, he would not now repeat it, but would request the court to remember and consider it. He would add that in law in many cases *words and threats constituted an assault*, without any beating or striking in any way. That in the present instance there were all the elements of violence and outrage. That peaceable citizens were wickedly and wantonly outraged by a band of armed men, combining and conspiring together, with Milliken acting as their leader. That Baum had happily been rescued before he was seriously injured, but that did not diminish the guilt of Milliken and his confederates. That, however, the only question before the court was as to the jurisdiction of the military authorities, and that was clearly shown by the facts set out in the return. That he therefore confidently trusted that the motion to discharge would now be formally and finally overruled, and the prisoner remanded to the charge of the military officer who had arrested

him. That by so doing the peace and loyalty of the country would be protected and the wise and judicious course General Thomas had pursued be vindicated.

No one else spoke, but Judge Trigg proceeded at once to deliver his decision, as follows :

Two questions arise in this case as it now stands: first, whether the particular acts complained of and alleged to have been committed by this petitioner were violations of the petitioner's parole given at the city of Greensboro, North Carolina, on or about May 1, 1865? Second, whether, even if it is true that the petitioner has violated his parole, he is properly held by the military authorities for trial, or whether it comes properly within the jurisdiction of the courts of the State?

The latter question would depend upon the question as to whether the parole is still effective—whether it is still operative or not. This court had, some twelve months ago this very question presented in the case of General E. W. Rucker, late of the confederate army, who was indicted in this court for treason. It was, perhaps, just preceding the last fall term of the court that he was arrested by the United States marshal and brought into court, and there, through his counsel, moved his discharge because, by virtue of his parole, as he claimed, he was entitled to go at large, and was not to be disturbed by the United States authorities as long as he observed the terms thereof. The question then came up whether there really was a parole, and if it was still in full force, and whether he was still liable and subject to the jurisdiction of the military authority; in other words, whether the war was still existing. After deliberate consideration of the terms of the parole, and the matters presented, the court held that the parole was operative only during the existence of the war; that is, that the parole terminated with the war itself. But if the war was still flagrant, and peace had not been restored to the country, that he would be still responsible, and if he violated his parole he would come properly under the jurisdiction of the military authorities. But if peace had been restored, and the parole terminated with the war, that then he would be amenable to the civil authorities of the land for any act he might do in violation of the laws, either of the United States or of the particular State in which he resided.

Previously to that time, the President had issued his proclamation, in May, 1866, I think, in which he declared publicly to the world that the insurrection was suppressed, and there was no longer any resistance to the government of the United States, and, in effect, that peace was restored to the country, a fact of which it was supposed the court would take judicial notice. And the courts of the country being open, and in the exercise of their legal and proper functions, the court held that the parole had expired by limitation, and thereupon overruled his motion to be discharged, and held him to answer the indictment which was pending against him in the United States court.

If the court had not believed at the time that the country was again at peace, and that there was no war in existence, it would not certainly have taken the responsibility of declaring that the parole had terminated, but would have been bound to respect it, and to have complied with its terms and discharged the prisoner; but not entertaining that view, the court held him to trial and compelled the defendant to enter into bonds for his appearance at the next term of the court.

In the laborious and able arguments to which the court has given attention in this case, it has not been able to see any reason why it should change the opinion declared in the case of General Rucker. In that view, it is not easy to perceive how this court, with another whole year of continued peace, could reverse that decision, and at this day declare that from the time of that decision up to the present we have been, and still are at war, and that the parole was still in full and active operation, so far as this petitioner is concerned. There was a long and very able argument by the counsel in this case as to the right of the President to issue a proclamation of peace, and its effect upon the country. The counsel for the government contended that the power was in Congress and not in the President to declare peace; Congress having, by the Constitution, the right to declare war, must possess the correlative right to declare peace. Although the proposition appears very plausible, the latter branch of it being apparently a sequence from the former, yet this court cannot assent to it in its application to the character of war just closed. In the first place, there is no necessity for a declaration of war when the citizens resist the authority of the government and oppose the execution of the laws. The Constitution of the United States makes it imperative upon the President to see that the laws are faithfully executed. And by the law of Congress, to enable him to comply with that provision of the Constitution, the President is invested with the power to use all the land and naval forces at his command, and to call out the militia, for the purpose of suppressing any insurrection or rebellion against the authority and laws of the United States. The President, then, under that provision of the Constitution, and by virtue of the act referred to, would not be expected to await the action of Congress for a formal *declaration of war*, to enable him to determine whether there was an insurrection or rebellion against the government. But the President must act upon the emergency, and having the authority under the Constitution and the law of Congress to command the power of the government for that purpose, it is his duty to suppress any such in-

surrection and rebellion; and it thus being the duty of the President to suppress such intestine hostility to the government, it would seem that he, the officer charged with the duty, would best know when the necessity for the further employment of any such force could be dispensed with, and when the rebellion was suppressed. Whilst Congress has made no formal declaration of war against those inhabitants of the United States who were in insurrection, it has certainly passed a number of laws which acknowledged the existence of a war, and has furnished every aid at its command to enable the President to crush perhaps the most formidable rebellion ever known in any civilized country.

But it is assumed that the power in the government having authority to declare war is the only power, recognized by the Constitution, which has the authority to make a declaration of peace. I do not think it follows, in case of such a war as the recent rebellion, where no declaration of war was necessary. There was no necessity for Congress to declare war. All they had to do was to furnish to the President the means of effectually crushing all opposition to the enforcement of the laws. It would be very different in that respect, in case of a war with a foreign and independent nation. Then the Constitution itself provides, not only by whom the war shall be declared, but also by what authority a treaty of peace may be made. In a foreign war, under the Constitution, a treaty of peace must be made by the President, by and with the advice and consent of the Senate, provided two-thirds of the senators present concur. But the idea of making a treaty of peace with insurgents, with rebellious subjects or citizens, is wholly out of the question. The only terms required of persons in that condition are, that they lay down their arms and submit to the authority of the government and its laws. For this end was the employment of that immense military force which was called out during the late war. Whenever that submission was accomplished, and the rebels threw down their arms, the rebellion was of course crushed, and to all intents and purposes peace was restored. There may, in the minds of those lately in rebellion, still remain some discontent on account of their defeat, but, nevertheless, there is no open, no organized hostility, or opposition to the government or laws; and it may be safely assumed that peace is restored, and this assumption is fully verified by the fact that the courts are open and in the full exercise of their legal and proper functions, an evidence, always, that the civil, and not the military authority, is in the ascendant. Independently of the question whether it was necessary to make a *declaration* of peace or not, when we see the country restored to a condition of peace, the civil laws having their proper sway, the courts of justice opened to hear the complaints of citizens, and to punish offenders against the laws, I cannot see upon what principle it can be claimed that the war is still going on. The courts of the country, in the judgment of this court, may take judicial notice of the fact that war does not exist, and consequently that peace has been restored, especially when the executive department has so declared.

The idea that the war is still progressing would seem ridiculous, when we see all around us the evidences of peace. To everybody it is apparent that the country is at peace. Ask any one, any citizen, the most humble, if you please, and he will tell you that there is no longer any insurrection or rebellion in the country, but that there is peace. Everybody throughout the land is impressed with that idea; and yet it is insisted that this court shall close its judicial eyes against a fact which is apparent to the whole country, and declare that we are still at war—that the military authority is still in the ascendant, and the civil must be subject to that military power, until some *formal* declaration of peace is made by the Congress of the United States! The fact of peace is so impressed upon us, from the considerations stated, that I cannot bring myself to pronounce judicially that there is war at this time in the United States. If the war has terminated, the parole, according to the views I have expressed, terminated with it, and with the termination of the parole, the control of the military over the *citizens*, for offences which they may commit against the laws of the United States, or of any State, is supplanted.

But there is another point of view in which this matter may be considered. If the military authorities have any right to hold a party and to punish him, even supposing that the war still existed, they must punish him for a military, and not for a civil offence. The offence of which it is declared the petitioner has been guilty—is it a military offence or an offence against the laws of the State of Tennessee? If, according to the views before expressed, peace had not been restored, and the country was still in a state of war, and this party had taken up arms against the government of the United States, had forcibly and with arms opposed the laws of the United States, it would have been a violation of the parole in that part of it wherein he solemnly obligated himself that he would *not* take up arms against the United States. But the latter clause, that he will obey the laws of the State where he resides, is not strictly a part of the parole, but is added as a condition upon which he will not be disturbed by the United States authorities.

His obligation is, that he will not *take up arms* against the United States, and upon assuming that, he is permitted to return to his home, with the promise that he shall not be disturbed by the United States authorities so long as he observes the obligation not to take up arms, and obeys the laws of the State. This latter clause does not constitute a part of the military parole, but is intended as a mere protection to him from persecution or arrest by the civil or military authorities so long as he conducts himself as a good citizen. It seems to me that it is a condition upon which he shall be permitted to remain at large.

It was not the province of the military commander to impose upon him any obligation not strictly military in its character, but he might properly impose conditions upon the non-observance of which the paroled party would forfeit his right to be and remain at large upon his parole; and *that*, in the judgment of this court, is the only effect of the latter clause of the parole in this case.

If, during the existence of the war, this party had broken the conditions aforesaid of his parole, he might have been arrested and held for trial by the military, if he *took up arms* against the United States; and by the civil authorities for his treason, or any other violation of the laws, either of the State or of the United States, of which he might have been guilty prior to the date of his parole. But it is repugnant to our sense of justice and right, during a time of profound peace, that the military authorities should institute a commission to try and punish *citizens* for a violation of the laws, State or federal, when the courts are open for the trial of such offenders. It would be giving an ascendancy to the military power which the court deems against the spirit of our institutions and a palpable infraction against the fifth and sixth articles of the amendments to the Constitution of the United States.

According to the return made in this case, if the petitioner has been guilty of any violation of law, he has offended against the laws of the State of Tennessee, and was certainly not in *armed* opposition to the laws of the United States; and taking the view which the court has herein expressed, nothing less can be done than to discharge the petitioner from the custody in which it appears that he has been and is now illegally detained.

The court then caused the following to be entered:

In the matter of W. A. Milliken.—Petition for habeas corpus.

This day this cause came on for further hearing, and the officer in charge of the prisoner having so amended his return, in obedience to the order of the court, as to show the facts constituting the alleged violation of the parole, the court, on consideration of the return so amended, being of opinion that the military parole of the petitioner was limited to the duration of the war, and the return of peace operated as a termination of the parole; and being also of opinion that the suppression of the insurrection, the submission of the parties engaged in it to the authority of the government and laws of the United States, and the restoration of the courts to their legal and proper functions supplanted the jurisdiction of the military over crimes and offences committed against the laws of the United States and of the respective States; and the President of the United States having, in May, 1866, declared in substance, by his public proclamation, that the insurrection was suppressed, and that there was no longer any resistance to the authority and laws of the United States, and in effect that the war was at an end and peace restored to the country; and Congress having recognized the restoration of civil authority by making appropriations for the support of the same, as the holding of this very court sufficiently testifies—the court is of opinion that the jurisdiction of the military authority, in respect to citizens not connected with the army or navy of the United States, for any violation of a State or United States law, ceased, and such citizen could only be held amenable to the civil tribunals; and the court being further of opinion, that the offence charged in the return of the officer to have been committed by the petitioner was not a military offence such as would fall within the jurisdiction of a military tribunal, but was, if a violation of law, an offence against the laws of the State of Tennessee, and alone within the jurisdiction of the State courts; and the court being, therefore, of the opinion that the petitioner is illegally detained in custody under the order of the military commander of the department of the Cumberland, it is ordered that he be discharged from such custody, and that each party to this proceeding pay his own costs.

I have the honor to be, general, very respectfully, your most obedient servant,

WILLIAM H. HUGO,

Second Lieut. 25th U. S. Infantry.

Brevet Major General W. D. WHIPPLE,

Assistant Adjutant General U. S. Army, Louisville, Ky.

DESTITUTION OF SIOUX INDIANS.

LETTER

FROM

THE SECRETARY OF THE INTERIOR,

TRANSMITTING

A copy of a communication from the Acting Commissioner of Indian Affairs relative to the great destitution of the Sioux Indians, near Devil's lake, Dakota Territory.

JANUARY 7, 1868.—Referred to the Committee on Indian Affairs and ordered to be printed.

DEPARTMENT OF THE INTERIOR,
Washington, D. C., January 7, 1868.

SIR: I transmit herewith a copy of a communication dated the 6th instant, from the Acting Commissioner of Indian Affairs, with the papers therein referred to, setting forth the destitution of the Sioux Indians, near Devil's lake, Dakota Territory, and recommending that an appropriation be made by Congress for their relief, &c.

In addition to the papers furnished from the Indian Bureau, I submit also herewith a copy of a letter from General H. H. Sibley, of St. Paul, Minnesota, to me, dated December 28, 1867, a copy of my telegram addressed to him, on the 3d instant, and a copy of his telegram to me in reply, of the same date.

There is no appropriation at the control of this department which can be applied to the relief of these Indians, except a balance of an appropriation of about \$10,000, for the "subsistence of Indians" generally.

It is not expedient to apply the whole of this to their relief; and even if it could be done, it would supply their immediate and pressing wants for only a very brief period.

Immediate attention to this subject is respectfully invited. The case is urgent, and delay may defeat the beneficial results which it is hoped will be attained by early and favorable action.

Very respectfully, your obedient servant,

O. H. BROWNING, *Secretary.*

HON. SCHUYLER COLFAX,
Speaker House of Representatives.

DEPARTMENT OF THE INTERIOR,
OFFICE OF INDIAN AFFAIRS,
Washington, D. C., January 6, 1868.

SIR: I have the honor to enclose herewith copies of three communications from Benjamin Thompson, esq., United States agent for the Sioux Indians, located near Lake Traverse, and one from C. A. Ruffee, esq., setting forth the pressing necessities of the Sioux Indians at Devil's lake; and in connection therewith I have to state that the sixth article (as amended) of the treaty with said Indians of February 19, 1867, ratified April 15, 1857, states that in consideration of the destitution of said Indians, Congress will, in its own discretion, from time to time make such appropriations as may be deemed requisite to enable said Indians to return to an agricultural life, &c., &c.

The seventh article (as amended) of same treaty provides that whenever there shall be five hundred persons of said bands permanently located upon the Devil's Lake reservation, there shall be an agent or other competent person appointed to superintend, at that place, the agricultural, educational, and mechanical interests of said bands.

From representations made to this office that that number of said Indians have located at Devil's lake and are in a suffering condition, I have respectfully to suggest that the attention of Congress be called to the matter, and that an agent be provided to take charge of them, at a salary not to exceed \$2,000 per annum.

Also, that the sum of forty thousand dollars (\$40,000) be requested to be appropriated to relieve their present necessities, to be placed at the disposal of your department at an early day. The treaty, before being amended, provided for the appropriation of \$100,000, but it is believed that the amount above named will be sufficient at present, and should be appropriated at once, as, in the opinion of this office, it will tend to prevent disturbances and depredations, which they would be obliged to commit in order to obtain the necessities of life. A copy of the treaty referred to is also enclosed herewith.

Very respectfully, your obedient servant,

CHARLES E. MIX,
Acting Commissioner.

Hon. O. H. BROWNING,
Secretary of the Interior.

SAINT PAUL, *October 17, 1867.*

SIR: I have information forwarded to me I consider reliable beyond question, stating that fifty-seven lodges, or something over two hundred and fifty Indians, have been into Devil's lake, claiming assistance from the government, and expecting to be aided thereby. They are straggling families from Standing Buffalo's, Uanatan, and Rattling Moccasin's bands, and have sent word to me they desire to winter and remain there.

I am assured from families that have recently arrived at Lake Traverse from the far north, a larger number than I have stated will be in, this winter, at Devil's lake.

In justice to these people it is proper to state the northern mail to Montana, carried by C. A. Ruffee, esq., has passed through their country and frequently been met by them, as well as the transportation trains from Fort Stevens, on the Missouri, to Fort Totten, at Devil's lake, without hindrance or interference in any way.

In view of these facts I believe that fifty barrels of flour, two thousand pounds of pemican, three hundred blankets, ten pieces cloth, ten pieces of lindsey, five

pieces calico, five pieces jeans, and one hundred pounds of tobacco should be forwarded to meet their immediate necessities.

If the department concurs, an answer by telegraph should be sent to me here, as I propose to start for Fort Ransom on Monday, the 28th instant, to meet the commandant of that post, at his request, on matters referring to the Indians in that vicinity, and it is very desirable I should know the views of the department before I leave here for that post.

The rigors of our season are so rapidly approaching, I would suggest that the supplies be purchased at St. Cloud, and the goods could be obtained from Major J. R. Brown at Lake Traverse, and, with reasonable exertion, there is little doubt but they can be got through.

Very respectfully, your obedient servant,

BENJ. THOMPSON,
United States Indian Agent

Hon. N. G. TAYLOR,
Commissioner of Indian Affairs, Washington, D. C.

SAINT PAUL, *November 29, 1867.*

SIR: I have made such statements to Major General A. G. Terry, commanding this military district, as has induced him to order one hundred and fifty barrels of flour and one hundred barrels of pork, that have been condemned at Fort Wadsworth, to be turned over to me for distribution to the Indians under my charge.

I can now, probably, spare fifty barrels of flour and ten barrels of pork from the Lake Traverse supplies to the Indians coming in on the Devil's Lake reservation, (as recommended by my letter to your department of the 17th of October,) should you instruct me to do so, and enable me to pay the transportation thereof.

If this is undertaken, it should be done at once, as the severity of our seasons may prevent its being forwarded.

Very respectfully, your obedient servant,

BENJ. THOMPSON,
United States Indian Agent.

Hon. N. G. TAYLOR,
Commissioner of Indian Affairs, Washington, D. C.

SAINT PAUL, *December 14, 1867.*

SIR: I received on the 12th instant a communication from Edw. W. Smith, assistant adjutant general for the department of Dakota, informing me Major General A. B. Eaton, Commissary General of Subsistence, has decided that under paragraph twelve hundred and three, (1203,) Army Regulations, the supplies which were to have been turned over to me in bulk, as ordered by Brevet Major General Terry, cannot be so issued, and will not be applicable, as I supposed when I wrote you on the 29th ultimo.

I am in receipt of a letter from Charles Grant, esq., dated at Pembina on the 26th November, which informed me that on the 10th of that month there were over eighty lodges of Indians at Devil's lake, and on Sheyenne river in that vicinity, in the greatest destitution, and depending on the government for assistance. For the credibility of Mr. Grant I refer you to either of our senators, or to any of the Minnesota delegation in Congress. He was several times elected to the territorial legislature of Minnesota, and is well known as a reliable man.

Mr. J. R. Folsom, Agent C. A. Ruffee, esq., of the northern overland mail route, writes to me, also, that when he left Fort Totten, some ten days later, there

were about one hundred and thirty lodges in that vicinity, many of which have recently come in nearly naked, and without anything to live upon or the means to obtain subsistence.

The importance of assisting these people I have already called the attention of your department to by letter of the 17th October and by estimates accompanying my report. Permit me to state, I regard it as very necessary to the public interest and of greatly increasing importance that the Indians should have extended to them some assistance, and desire to state it as my mature judgment that some efficient person (and I would suggest Mr. I. C. Ramsey) should be immediately sent forward with supplies and some substantial goods, while it is practicable to do so.

Very respectfully, your obedient servant,

BENJ. THOMPSON,
United States Indian Agent.

Hon. N. G. TAYLOR,
Commissioner of Indian Affairs, Washington, D. C.

WASHINGTON, D. C., *December 2, 1867.*

SIR: In compliance with your verbal request, I have the honor to submit the following for your consideration:

During the past summer I was engaged in locating and establishing the Northern Overland Mail Route (No. 13,811) from Abercrombie, Dakota Territory, to Helena, Montana Territory, for which route I have the contract of carrying the United States mails.

The country through which this route passes is occupied and claimed by the Wapaton, Sisseton, Yanktonais, and other bands of the Dakota or Sioux Indians. The majority of these Indians (probably 500 families) rendezvous, during the greater part of the year, at Devil's lake, by reason of its being peculiarly adapted to their necessities. I met last summer, on my route, the notorious chiefs of these Indians, Standing Buffalo and Wanate, with others of less note; and they all expressed a willingness and desire to live on friendly terms with the whites. It will be remembered that many of these Indians were formerly located on the frontier of Minnesota, and some of them had become partially civilized. These Indians still retain a desire to adopt the modes of civilization and cultivate the soil, and, I am persuaded, would do so if the government would extend to them a helping hand. Article seven of the treaty with the Sisseton and Wapaton bands, ratified and concluded May 2, 1867, provides "that whenever there shall be 500 persons of said bands permanently located upon the Devil's Lake reservation, there shall be an agent or other competent person appointed at that place to superintend the agricultural, educational, and mechanical interests of said bands."

I am confident, from my observations during the past summer, that if a competent and reliable person was so placed in charge of the interests of these Indians, their welfare would be promoted and they would adapt themselves more readily than ever to the habits of civilization and industry, and I believe that the wandering bands of these Indians would concentrate at the reservation on Devil's lake so soon as it became known to them that an agent had been so appointed.

With these Indians thus under the protection and guidance of the government, it is reasonable to suppose that the more remote and unfriendly Indians, located west of the Missouri river, could be more easily approached and persuaded to make terms of permanent peace with the whites.

In order to carry out the objects herein contemplated, it will be necessary to furnish these Indians at Devil's lake with all the necessary farming implements,

together with cattle, wagons, &c.; also the requisite quantity of seeds adapted to that climate.

I would further suggest that at least six months, subsistence be furnished them, to enable them to live while their first crop is being grown.

Let the government do this, and, in my humble judgment, it will lead to a lasting peace with all the various tribes of the plains and the promotion of their welfare, besides throwing open to the advance of emigration that vast extent of fertile country lying between the Red River of the North and the inexhaustible gold and silver mines of Idaho, Montana, and the Pacific coast.

The great tide of emigration which is now so rapidly flowing toward those Territories will naturally take this route, it being the most practicable, as it is by far the shortest route to the Pacific, and traverses a country well adapted to the home emigrant and the wants of American civilization.

I have the honor to be your obedient servant,

C. A. RUFFEE.

Hon. CHARLES E. MIX,

Acting Commissioner of Indian Affairs.

SAINT PAUL, MINN., December 28, 1867.

SIR: I have the honor to represent that late and reliable information from the Indian reservation at Devil's lake represents the condition of the Dakota or Sioux bands gathered there to be in the last degree deplorable. They are almost naked and starving, barely subsisting on what fish they can obtain, and as there are no buffalo or other game at this season, they must receive speedy succor, or many of them will perish. In view of the pressing nature of the call for aid, Governor Marshall, Bishop Whipple, and myself have recommended to Major Benjamin Thompson, the United States Indian agent, to adopt immediate measures to relieve these Indians, stating our conviction that the department will approve any reasonable action he may take in the premises.

It has been the object of the government, for the past five years, to collect the bands of Dakotas north and east of the Missouri river, and place them upon reservations. The bands at Devil's lake, having abandoned their hostile attitude, expect the promises of the government to be fulfilled, and as they have received neither provisions nor clothing up to this time, I respectfully urge that, unless they receive speedy succor, they will be driven by sheer necessity to resume their habits of pillage of the whites, and thus renew hostilities which it has cost a large expenditure of blood and treasure to bring to a close.

I beg leave, respectfully, to refer you to Hon. Alexander Ramsey, United States senator, for any proof you may require of the standing and character of the writer.

I have the honor to be, very respectfully, your obedient servant,

H. H. SIBLEY,

Late Brevet Major General U. S. Vols.

Hon. O. H. BROWNING,

Secretary of the Interior, Washington City, D. C.

DEPARTMENT OF THE INTERIOR,

Washington, D. C., January 3, 1868.

General H. H. SIBLEY, *St. Paul, Minnesota:*

How many Indians are at Devil's lake? What amount of money will be needed to supply their immediate wants? Answer by telegraph.

O. H. BROWNING, *Secretary.*

[Telegram.—Received at Washington January 3, 1868.]

SAINT PAUL, MINN., *January 3, 1868.*

Hon. O. H. BROWNING, *Secretary of the Interior:*

Your telegram received. There are probably six hundred (600) Indians at Devil's lake, naked and starving. Forty or fifty thousand dollars should be expended immediately to save them I wrote you on the subject three days ago.

H. H. SIBLEY.

CHATTANOOGA ROLLING MILL.

LETTER

FROM

THE SECRETARY OF WAR AD INTERIM,

TRANSMITTING

Draught of a joint resolution for the sale of the Chattanooga rolling mill property, at Chattanooga, Tennessee.

JANUARY 7, 1868.—Referred to the Committee on Military Affairs and ordered to be printed.

WAR DEPARTMENT,
Washington City, January 4, 1868.

SIR: I have the honor to send herewith, for the consideration of the proper committee, a draught of a joint resolution having for its object the sale of the Chattanooga rolling mill property, at Chattanooga, Tennessee, and recommend its passage by Congress.

Very respectfully, your obedient servant,

U. S. GRANT,
Secretary of War ad interim.

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

JOINT RESOLUTION authorizing the sale of the Chattanooga rolling mill property, at Chattanooga, Tennessee, to the Southwestern Iron Company.

Whereas the United States, on the 5th day of October, 1865, did, in consideration of the sum of one hundred and seventy-five thousand dollars, (\$175,000,) lease to John A. Spooner, of Plymouth, Massachusetts, his legal representatives and assigns, all the property known as the United States military rolling mill, in Chattanooga, State of Tennessee, and all the buildings, tools, machinery, fixtures, furniture, equipments and appurtenances connected therewith, together with the railroad track connecting said mill with the Nashville and Chattanooga railroad, for two years from the date of said lease, with the further agreement contained in said lease that the United States would, upon the request of said John A. Spooner, his legal representatives or assigns, sell, transfer and convey said mill, buildings, machinery and other property thereby leased, by good and sufficient deed and absolute title to the said John A. Spooner, his legal representatives and assigns, to his or their own use; and whereas the said John A. Spooner has assigned his interest in said lease to the Southwestern Iron Company, and the said Southwestern Iron Company have requested the United States to convey the

said mill, buildings, machinery, &c., to the said Southwestern Iron Company :
Therefore,

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War be, and he is hereby, authorized, in consideration of the amount already paid, to make, execute and deliver all needful instruments, conveying and transferring all the right, title and interest of the United States in and to the Chattanooga rolling mill, the buildings, tools, machinery, fixtures, furniture, equipments and appurtenances connected therewith, together with the railroad track connecting said mill with the Nashville and Chattanooga railroad, to the Southwestern Iron Company.

DEPUTY COLLECTORS AND ASSISTANT ASSESSORS.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

TRANSMITTING,

In answer to a resolution of the House of the 9th ultimo, a communication from the First Comptroller, containing the names of deputy collectors and assistant assessors who have performed the duties of collectors and assessors, amount of compensation received by each, &c.

JANUARY 7, 1868.—Referred to the Committee on Appropriations and ordered to be printed.

TREASURY DEPARTMENT,
January 7, 1868.

SIR: I have the honor to acknowledge the receipt of House resolution of the 9th ultimo, calling for "the names of such deputy collectors and assistant assessors under the internal revenue law as have been required by law to discharge the duties of collectors and assessors in the several districts without being appointed in the usual way; the length of time each has so discharged said duties, and the amount of compensation received by each while acting as assessors and collectors, and the amount they would have been entitled to receive had they discharged the duties of said offices by virtue of appointments in the usual manner."

Herewith I transmit a communication from the First Comptroller on the subject, which is believed to impart the required information.

I am, very respectfully,

H. McCULLOCH,
Secretary of the Treasury.

The SPEAKER of the House of Representatives.

TREASURY DEPARTMENT, COMPTROLLER'S OFFICE,
January 3, 1867.

SIR: I have the honor to acknowledge the reference to this office of the resolution of the House of Representatives requesting the Secretary of the Treasury to inform the House of the names of such deputy collectors and assistant assessors under the internal revenue law as have been required by law to discharge the duties of collectors and assessors in the several districts without being appointed in the usual way; the length of time each has so discharged said

duties, and the amount of compensation received by each while acting as assessors and collectors, and the amount they would have been entitled to receive had they discharged the duties of said offices by virtue of appointments in the usual manner.

Prior to the passage of the act of March 2, 1867, "regulating the terms of certain civil offices," deputy collectors acting as collectors were regarded as the deputies and representatives of their principals, who, with their sureties and estates, were responsible for the acts of such deputies. The performance of the duties of the office was deemed, in law, the performance of the same duties by the principal, by whom the deputy was to be compensated. No accounts of acting collectors for compensation were, for these reasons, adjusted or paid by the government. The act "regulating the tenure of certain civil offices" does not change this rule or the positions of the collector and his deputy when acting as collector, except in cases embraced within the provisions of the third section, viz: vacancies happening through the expiration of a temporary appointment not filled by a regular appointment.

In cases where some other officer by law exercises the powers and duties of an office, as provided in the third section, the office remains "in abeyance, without any salary, fees, or emoluments attached thereto;" wherefore the compensation attached by law to the office of collector of internal revenue cannot be paid to a deputy acting as collector; and there being no provision of law for paying a deputy, either as such or as acting collector, the authority of the department to compensate him from the treasury was not clear. Had the department undertaken to fix the compensation, it would have been arbitrary in amount, and its payment without authority of law. Moneys paid by acting collectors for assistance, for clerk hire, rents, &c., when reasonable and properly vouched, have been reimbursed to them upon the presentation and adjustment of the accounts. Acting collectors have not been paid personal compensation, but have been advised to await the action of Congress for relief. But a small number of acting collectors have presented accounts of expenses.

The first list hereto appended shows the names of acting collectors since the 3d of March, 1867, with their districts and terms of service as far as they are known in this office. The second list shows the payments made on account of expenses, and the third the compensation to which each acting collector would have been entitled had he been regularly appointed to the office. Returns have been received from but few of the districts in such complete form as to enable me to report more fully the amount of compensation to which duly appointed collectors would have been entitled. Such compensation would have been less than the average because of the light collections of the months of March and April.

Assistant assessors, acting as assessors, have been paid the per diem allowed them by law, viz., five dollars per day, and, in addition, the reasonable expenses incurred by them in administering the office which they would not have incurred while acting as assistants merely.

The fourth list shows the names of acting assessors, their districts, their terms of service, and the compensation paid them respectively.

The several lists herewith contain the names of such acting assessors and collectors only as have served since the 3d of March, 1867, as it is presumed the House did not desire to go back of that date.

I am, very respectfully, your obedient servant,

R. W. TAYLER,
Comptroller.

Hon. HUGH McCULLOCH,
Secretary of the Treasury.

List of acting collectors, and time of service.

Districts.	Name of acting collector.	Period of service.
		1867.
2d Maine	James J. Chase	March 4 to March 26.
4th ..do.....	George Wing	Do. March 26.
5th ..do.....	J. F. Berry	Do. April 14.
1st Massachusetts	T. Ingraham	Do. April 22.
3d New York	H. McLaughlin	Do. April 26.
7th ..do.....	E. B. Mullany	Do. March 17.
8th ..do.....	L. G. Capers	Do. April 15.
9th ..do.....	A. J. Parker	Do. April 26.
16th ..do.....	T. Cunningham	Do. March 20.
21st ..do.....	W. P. Fish	Do. April 18.
25th ..do.....	L. L. Doty	Do. March 6.
27th ..do.....	E. S. Palmer	Do. ———
30th ..do.....	N. P. Sprague	Do. April 30.
31st ..do.....	T. Edgerton	Do. April 5.
4th New Jersey	J. Marcellus	Do. April 9.
5th ..do.....	A. G. Mason	Do. March 31.
1st Pennsylvania	George Kelly	Do. March 21.
1st ..do.....	Wilson Buckby	March 22 to April 30.
4th ..do.....	T. F. Shmell	March 4 to May 12.
5th ..do.....	J. Van Horn	Do. April 18.
6th ..do.....	S. Horner	Do. March 31.
7th ..do.....	A. Speakman	Do. March 21.
9th ..do.....	J. T. Dunn	Do. April 30.
12th ..do.....	H. C. Tyler	Do. April 25.
15th ..do.....	P. A. Keller	Do. April 16.
16th ..do.....	J. K. Bowles	Do. May 12.
17th ..do.....	J. C. Clarke	Do. May 3.
18th ..do.....	H. McClure	Do. April 30.
23d ..do.....	H. C. Witter	Do. April 30.
1st Maryland	L. R. Howard	Do. April 30.
4th ..do.....	J. M. Coomes	Do. April 9.
5th ..do.....	A. F. Garo	Do. March 31.
2d West Virginia	Wm. Dent	Do. March 31.
2d Missouri	G. R. French	Do. May 21.
3d ..do.....	W. P. Moore	Do. May 31.
5th ..do.....	J. Montgomery	Do. ———
6th ..do.....	T. Burns	Do. April 12.
4th Ohio	S. B. Garvey	Do. March 31.
6th ..do.....	Henry Jenks	Do. April 30.
9th ..do.....	C. H. Crebs	Do. March 11.
17th ..do.....	F. A. Sharpnack	Do. March 31.
18th ..do.....	R. D. Noble	Do. April 15.
8th Kentucky	G. T. Staggs	Do. March 7.
9th ..do.....	T. J. McCarty	Do. July 4.
3d Indiana	C. A. Korbly	Do. March 24.
11th ..do.....	A. M. Lewis	Do. April 15.
2d Illinois	C. M. Harvey	Do. April 4.
3d ..do.....	J. E. Brown	Do. March 31.
6th ..do.....	S. C. Camp	Do. March 31.
9th ..do.....	S. McCreary	Do. April 18.
2d Michigan	J. J. Drake	Do. April 26.
3d ..do.....	R. W. Ellis	Do. April 30.
4th ..do.....	T. Sinclair	Do. March 31.
5th ..do.....	E. W. Laurence	Do. April 21.
6th ..do.....	H. Fenton	Do. March 31.
1st Wisconsin	T. J. Stairn	Do. April 21.
2d ..do.....	J. M. Flower	Do. March 31.
4th ..do.....	R. C. Gaton	Do. March 26.
5th ..do.....	L. J. Cady	Do. May 31.
2d Iowa	James Armstrong	Do. March 31.
4th ..do.....	A. J. Pope	Do. March 31.
5th ..do.....	R. H. Eddy	Do. March 31.

List of acting collectors, &c.—Continued.

Districts.	Name of acting collector.	Period of service.
		1867.
6th Iowa.....	W. Rosecrans	March 4 to ———
Kansas	J. W. Connor	Do. April 8.
Do.....	Osborn Shannon.....	April 9 to April 16.
1st Minnesota	W. H. Merrick.....	March 4 to ———
2d ....do.....	A. B. Curry.....	Do. March 31.
3d Tennessee	E. J. Faulkner.....	Do. May 30.
4th ....do.....	T. B. Cameron	Do. ———
7th ....do.....	W. J. Hunt.....	Do. May 31.
3d Alabama	J. E. Russell.....	Do. March 31.

Payments to acting collectors on account of expenses.

Districts.	Name of acting collector.	Period of service.	Amount advanced as expenses of office.
		1867.	
3d New York.....	H. McLaughlin	March 4 to April 26....	\$1,100 27
30th New York.....	N. P. Sprague.....	do.... April 30....	724 29
4th New Jersey.....	J. Marcellus	do.... April 9....	413 54
1st Pennsylvania	George Kelly.....	do.... March 21....	274 12
1st ....do.....	Wilson Buckby	March 22 to April 30....	742 37
4th ....do.....	T. F. Shirrell.....	March 4 to May 12	768 73
5th ....do.....	J. Van Horn	do.... April 18....	379 81
7th ....do.....	A. Speakman	do.... March 21....	97 04
9th ....do.....	J. T. Dunn	do.... April 30....	416 94
12th ....do.....	H. C. Tyler.....	do.... April 25....	270 64
15th ....do.....	P. A. Keller.....	do.... April 16....	183 13
16th ....do.....	J. K. Bowles.....	do.... May 12	244 06
17th ....do.....	J. C. Clarke.....	do.... May 3	189 97
23d.....do.....	H. C. Witter.....	do.... April 30....	418 57
6th Illinois.....	S. C. Camp.....	do.... March 31 ..	330 43
9th Illinois.....	S. McCreery.....	do.... April 19....	243 43

Compensation to which acting collectors would be entitled at the rates fixed by law for collectors.

District.	Name of acting collector.	Period of service.	Amount collected.	Salary	Commissions.	Total compensation.
		1867.				
1st Penn.	George Kelly....	Mar. 4 to Mar. 21.	\$89,219 90	\$75 00	\$499 02	\$574 02
1st Penn.	Wilson Buckby....	Mar. 22 to April 30.	486,071 06	164 20	1,459 24	1,623 44
5th N. J.	A. G. Mason.....	Mar. 4 to Mar. 31.	173,569 91	116 67	819 73	936 40
2d Me ..	J. J. Chase	Mar. 4 to Mar. 27.	24,494 98	100 00	378 28	478 28
3d Ind..	C. A. Korbly ...	Mar. 4 to Mar. 24.	21,225 03	87 50	328 92	416 42
2d Mich.	J. J. Drake	Mar. 4 to April 21.	6,225 00	203 21	186 75	389 96
4th Mich	T. Sinclair.....	Mar. 4 to Mar. 31.	8,022 55	116 67	235 77	352 44

List of acting assessors of internal revenue, showing their names, districts, terms of service, and the compensation paid them, respectively.

Name.	Districts and State.	Term of service.	Compensation.
1867.			
Quincy Bicknell.....	2d Massachusetts.....	March 4 to March 15...	\$55 00
J. Nayson.....	5th do.....	do March 31...	120 00
W. R. Cummings.....	1st New York.....	do Sept. 30...	900 00
John D. Carroll.....	3d do.....	do April 25...	330 00
L. E. Elmer.....	21st do.....	do March 14...	50 00
John M. Casey.....	22d do.....	do March 18...	62 50
Robert F. Hylan.....	27th do.....	do (one day)...	5 00
James Ingless.....	30th do.....	do April 20...	210 00
Robert Van Meter.....	1st New Jersey.....	do March 22...	85 00
T. Forman Taylor.....	2d do.....	do March 27...	105 00
Wm. Cook.....	4th do.....	do March 21...	80 00
David P. Berry.....	5th do.....	do March 28...	110 00
Charles L. Wolff.....	1st Pennsylvania.....	do March 31...	120 00
Thomas B. Darrad.....	2d do.....	do March 18...	65 00
Robert G. Marsh.....	3d do.....	January 17 to March 12.....	
Richard J. Millward.....	4th do.....	March 4 to April 30.....	
Henry B. Dutton.....	5th do.....	do March 31...	115 00
I. Lee Englebert.....	7th do.....	do March 8...	25 00
P. W. Housekeeper.....	9th do.....	do May 1.....	5 00
W. C. J. Smith.....	10th do.....	do Sept. 30...	905 00
John J. Carey.....	11th do.....	do March 31...	120 00
F. M. Williams.....	12th do.....	do Sept. 30...	390 00
John Fulton.....	15th do.....	do July 31.....	645 00
Frank Weimer.....	16th do.....	do April 16...	190 00
William Haslitt.....	23d do.....	do March 21...	90 00
William E. Woody.....	3d Maryland.....	do March 8...	25 00
John E. McComas.....	4th do.....	do April 30...	250 00
William O. Downey.....	2d West Virginia.....	do March 9...	25 00
R. C. Volker.....	2d Missouri.....	do May 12.....	
W. D. Campbell.....	4th do.....	do March 18...	65 00
Luke Williams.....	5th do.....	do April 4.....	130 00
R. B. Vaughan.....	6th do.....	do March 31...	120 00
Eli L. Muchmore.....	1st Ohio.....	May 31 to September 30.....	525 00
John N. Nutt.....	4th Ohio.....	March 4 to March 26.....	
Henry Wilson.....	7th Ohio.....	do March 24...	90 00
A. F. Kendall.....	11th Ohio.....	do March 21...	80 00
H. H. Robinson.....	14th Ohio.....	do March 5.....	10 00
James Hoyt.....	19th Ohio.....	do March 24...	87 50
James H. Laird.....	1st Indiana.....	do March 26...	100 00
James G. Harrison.....	2d do.....	do Sept. 30...	900 00
Henry H. Vauter.....	3d do.....	do March 14...	40 00
John W. Peters.....	5th do.....	do March 22...	85 00
J. L. Rockwell.....	8th do.....	do March 18...	65 00
Harrison Wright.....	5th Illinois.....	do March 15...	55 00
Charles H. Hook.....	6th do.....	do April 4.....	140 00
George Monroe.....	7th do.....	do March 7.....	5 00
Charles Prather.....	9th do.....	do July 31.....	558 75
John M. Marsh.....	10th do.....	do May 13.....	305 00
Joseph Shultz.....	11th do.....	do April 7.....	135 00
L. S. Norton.....	13th do.....	do March 31...	110 00
George L. Moltz.....	1st Michigan.....	do March 25...	95 00
M. Mansfield.....	2d do.....	do April 9.....	
J. H. Noys.....	3d do.....	do April 3.....	135 00
John B. Hutchins.....	4th do.....	do March 19...	70 00
George W. Robertson.....	5th do.....	do April 9.....	160 00
W. H. Whittemore.....	6th do.....	do April 10.....	
R. K. Adams.....	1st Wisconsin.....	do March 31...	120 00
J. M. Hazelton.....	2d do.....	do March 21...	80 00
R. B. Cutting.....	3d do.....	do March 21...	
S. M. Smead.....	4th do.....	do Sept. 30...	905 00
John Fordyce.....	5th do.....	do March 31...	

List of acting assessors of internal revenue, &c.—Continued.

Name.	Districts and State.	Term of service.	Compensation.
		1867.	
D. McWorkman.....	1st Iowa.....	March 4 to March 30...	\$115 00
Lorenzo L. Sweet	2d Iowa	do..... March 25...	95 00
James K. Humphreys.....	2d Minnesota	do..... March 11...	5 00
Walton C. Felch	4th California	do.....	
D. W. Neye.....	6th Tennessee	do.....	
L. A. Edwards.....	Dakota	do.....	
R. V. Morris	Utah	Dec. 1, 1866, to March 24, 1867.	776 57

NOTE.—The returns made to this office are not sufficient to warrant a report of the compensation to which the several acting assessors above named would have been entitled had they been regularly appointed assessors.

TERMINAL CENTRAL PACIFIC RAILROAD CO.

LETTER

FROM

THE SECRETARY OF WAR AD INTERIM,

TRANSMITTING

A report by the Chief of Engineers relative to a bill for the relief of the Terminal Central Pacific Railroad Company.

JANUARY 7, 1868.—Referred to the Committee on Public Lands and ordered to be printed.

WAR DEPARTMENT,
Washington City, January 2, 1868.

SIR: I have the honor to send herewith a report by the Chief of Engineers, dated December 20, 1867, containing information called for by a communication from the Hon. G. W. Julian, chairman of the Committee on Public Lands, which committee has under consideration a bill for the relief of the Terminal Central Pacific Railway Company, to which the bill contemplates granting the island of Yerba Buena, in San Francisco harbor.

Very respectfully, your obedient servant,

U. S. GRANT,
Secretary of War ad interim.

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

HEADQUARTERS CORPS OF ENGINEERS,
Washington, D. C., December 20, 1867.

GENERAL: I have the honor to return herewith the letter of the Committee on Public Lands of the House of Representatives, of 7th December, on the subject of the bill for the relief of the Terminal Central Pacific Railroad Company, and to report as follows:

This subject was presented here about the first of November, by the engineer of the company, who exhibited and explained the maps and projects of the company with sufficient detail to show the nature of their undertaking.

A copy of the printed report, and explanatory papers, was sent by me on the second November to San Francisco, to the board of engineers for the Pacific coast, with instructions to examine the question of the occupation of Yerba Buena island with defensive works, so as to ascertain how much of the island would be needed for these uses, and how far other parts of it would be subject to the action of the batteries that should be placed upon it.

With the aid of the report to be furnished by this board of officers; now on the spot, and specially instructed to consider carefully all questions pertaining to the defences of San Francisco, I shall be able to say, with some precision, to what extent, if at all, the United States should relinquish control over this island, with a view of facilitating the commercial operations which must be developed at the terminus, wherever that may be, of the great railroad which is now being constructed across the continent.

I must advise that no steps be taken to divest the United States of its ownership of any part of the island until it is definitely settled what portions must be retained to aid in securing the city and harbor against hostile vessels.

If, after thorough examination, it should prove that any part of it may be relinquished by the United States, without interfering with the defences, then the manner and terms upon which such portion should be disposed of should be carefully considered.

The bill proposes to relinquish four-fifths of the island, that is, about ninety (90) acres, without any consideration, to a company organized under general laws, that proposes to build a railroad twenty-five and one-half ($25\frac{1}{2}$) miles in length, from Vallejo to the harbor of San Francisco. Should so large a portion of the island, or any large part of it, prove to be available for commercial purposes, its pecuniary value would be great, and should inure to the benefit of the United States, or the State of California, in some shape or other.

Commerce, generally, might require all, or the greater part of the island, but for railroad purposes there would be needed only a right of way and a site for depots—wants that a small part of the whole tract would supply.

It is to be remarked that the bill imposes no obligations upon the company to build the proposed railroad, nor to do any other thing. The grant is an absolute free gift, without a single condition, of four-fifths of an island containing over one hundred (100) acres, in the middle of the harbor of San Francisco, one and a half mile from the city, with deep water close up to the shore on all sides except one. The value of this gift, over and above the cost of the work necessary to develop it, must be many millions of dollars.

Very respectfully, your obedient servant,

A. A. HUMPHREYS,

Brigadier General of Engineers Commanding.

General U. S. GRANT,

Secretary of War ad interim.

LANDS IN ALASKA.

LETTER

FROM

THE SECRETARY OF THE INTERIOR,

RELATIVE TO

The survey of lands in the peninsula of Kenay, Alaska.

JANUARY 7, 1868.—Referred to the Committee on Public Lands and ordered to be printed.

DEPARTMENT OF THE INTERIOR,

Washington, D. C., January 6, 1868.

SIR: I have the honor to transmit herewith, for the consideration of Congress, copies of two letters:

First. Of the Secretary of War *ad interim*, transmitting a copy of a letter addressed to the Adjutant General of the army by Major General Halleck.

Second. Of the letter of General Halleck.

They both suggest the propriety of surveying and bringing into market the lands in the peninsula of Kenay, Alaska. As no laws have been passed for the government of this territory, or the appointment of a surveyor general thereof, no action on the subject can be taken by this department.

I am, sir, very respectfully, your obedient servant,

O. H. BROWNING,
Secretary of the Interior.

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

WAR DEPARTMENT,

Washington City, December 21, 1867.

SIR: I have the honor to transmit herewith a copy of a communication from Major General Halleck, commanding military division of the Pacific, concerning the peninsula of Kenay, in the newly acquired territory of Alaska, and to request that his suggestion "that these lands be surveyed and brought into market at as early a period as possible" be carried out.

Very respectfully, your obedient servant,

U. S. GRANT,
Secretary of War ad interim.

The Hon. the SECRETARY OF THE INTERIOR.

HEADQUARTERS MILITARY DIVISION OF THE PACIFIC,
San Francisco, Cal., November 19, 1867.

GENERAL: It is understood that the best agricultural land in the newly acquired territory of Alaska is to be found on the peninsula of Kenay, between Cook's inlet and Prince William's sound. The climate is said to be far better than at Sitka or Kodiack. It is proposed to establish a military post on this peninsula early next spring, and no doubt settlers will follow as soon as they are certain of protection. I therefore respectfully suggest to the Department of the Interior that these lands be surveyed and brought into market at as early a period as possible.

Very respectfully, your obedient servant,

H. W. HALLECK,
*Major General United States Army,
Commanding Military Division of the Pacific.*

ADJUTANT GENERAL of the Army, Washington, D. C.

REPORT OF THE SPECIAL COMMISSIONER OF THE REVENUE.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

TRANSMITTING

Report of the Special Commissioner of the Revenue.

JANUARY 7, 1868.—Referred to the Committee of Ways and Means and ordered to be printed.

TREASURY DEPARTMENT, *January 7, 1868.*

DEAR SIR: Herewith I hand you a "Report of the Special Commissioner of the Revenue," which I will thank you to present to the House.

Very truly, your obedient servant,

H. McCULLOCH,
Secretary of the Treasury.

Hon. SCHUYLER COLFAX,
Speaker House of Representatives.

REPORT OF THE SPECIAL COMMISSIONER OF THE REVENUE.

TREASURY DEPARTMENT,
OFFICE OF SPECIAL COMMISSIONER OF THE REVENUE,
Washington, D. C., January, 1868.

SIR: As Special Commissioner of the Revenue of the United States, I have the honor to submit to you my second annual official report, and would request that the same, if approved, may be presented to Congress for consideration.

The law establishing the office of Special Commissioner of the Revenue requires that he shall investigate the sources of national revenue, the best methods of collecting revenue, the administration of existing revenue laws, and the relations of foreign trade to domestic industry; and in the discharge of these duties, the Commissioner has been actively and uninterruptedly engaged since the adjournment of the XXXIXth Congress; a portion of the time having been devoted, under the directions of the Secretary of the Treasury, to a personal examination of the revenue systems and industrial conditions existing in Great Britain and some of the leading states of continental Europe.

In presenting a report based, to a greater or less extent, upon the investigations referred to, it is proposed to ask attention, in the first instance, to the

present condition of the national finances, so far as the debt and annual obligations for expenditures are concerned; and, secondly, to discuss the conditions under which the revenue necessary to meet such expenditures may be raised by taxation with the least detriment to the productive power and well-being of the whole country.

If a discussion of the topics included under the first head should seem to trespass somewhat upon the province of the Secretary of the Treasury, and to involve a repetition of what the monthly and yearly statements of the department have already made sufficiently clear, an apology must be found in the fact that the necessity for national revenue grows out of the existence of the national debt and the requirements for national expenditure; and that a determination of the conditions, amount and prospective management of the latter must precede any intelligent attempt to establish either limits or a fixed policy concerning the former. Sufficient time has also elapsed, since the close of the war, to furnish some data of financial experience which may be used to advantage in estimating the future.

PERIOD OF MAXIMUM DEBT.

The amount of the national debt on the 31st of August, 1865, the period of its maximum, less cash in the treasury, was \$2,757,689,571 43, involving an annual obligation for interest of \$138,031,628 24. The debt in general at this period might be classified as follows:

Of *long* obligations (5-20 bonds, 6s of 1881, 10-40s, &c.) \$1,084,222,600; of *short-time* paper, (temporary loan, certificates of indebtedness, compound interest notes, treasury notes, United States notes, fractional currency, bonds of 1847 and 1848,) \$1,673,466,971 43, of which \$373,398,256 38 was currency proper.*

* The exact classification of all these forms of indebtedness was as follows:

Bonds, 10-40s, 5 per cent., due in 1904.....	\$172,770,100 00	
Bonds, 5 per cent., due in 1871-'74.....	27,022,000 00	
Bonds, 5-20s, 6 per cent., due in 1882-'84.....	606,569,500 00	
Bonds, 6 per cent., due in 1867.....	9,415,250 00	
Bonds, 6 per cent., due in 1868.....	8,908,341 80	
Bonds, 6 per cent., due in 1880.....	18,415,000 00	
Bonds, 6 per cent., due in 1881.....	265,210,000 00	
		<u>\$1,108,310,191 80</u>

DEBT BEARING INTEREST IN LAWFUL MONEY.

Bonds, Central Pacific Railroad Company, 6 per cent., due in 1895.....	\$1,258,000 00	
Compound interest notes, due in 1866-'67.....	217,024,160 00	
7.30 treasury notes, due in 1867-'68.....	830,000,000 00	
Certificates of indebtedness, 6 per cent., due in 1866..	85,093,000 00	
Temporary loan, 10 days' notice, 6 per cent.....	71,101,187 53	
Temporary loan, 10 days' notice, 5 per cent.....	35,429,397 65	
Temporary loan, 10 days' notice, 4 per cent.....	618,127 98	
One and two-years notes, 5 per cent.....	33,954,230 00	
		<u>1,274,478,103 16</u>

DEBT ON WHICH INTEREST HAD CEASED.

Bonds ('Texas indemnity, &c.).....	\$1,047,808 45	
Three-years notes, 1861.....	334,450 00	
Treasury notes.....	119,561 64	
Temporary coin loan ..	1,200 00	
		<u>1,503,020 09</u>

DEBT BEARING NO INTEREST.

United States notes.....	\$433,160,569 00
Fractional currency.....	26,344,742 51

Without attempting to enter into any discussion of, or even to question, in this connection, the policy which left the treasury at the close of the war with so large an amount of early maturing indebtedness, it seems obvious, on reviewing the financial condition of the government as here presented, that but one line of policy was open for adoption; which was to convert, as rapidly as possible, so much of the temporary debt as could not be then paid, into such a form as to prevent its existence from continually threatening, or ultimately proving a source of serious embarrassment to the treasury. The nation, in fact, was in the condition of an individual who, with abundance of assets, was threatened with loss and possible bankruptcy through inability to seasonably realize upon them. The course thus indicated, and which is popularly known as the "funding process," was adopted, and has up to the present time been steadfastly pursued; a policy the wisdom of which, time, it is believed, will most fully justify.

Whether the adoption of any other line of policy, for the lack of which the administration of the national treasury has been for the last three years criticised, would have proved practicable or possible, may well be questioned, inasmuch as all the elements for the determination of a fixed national financial policy, viz., limitations of expenditure, and consequent limitations of revenue requirements, have been and are now entirely wanting; the annual gold receipts for customs having varied during the last three fiscal years from about eighty-five to one hundred and seventy-nine millions of dollars—the internal revenue from two hundred and eleven to nearly three hundred and eleven millions, while the appropriations by the XXXIXth Congress for the fiscal year 1867, exclusive of bounties amounting to about ninety millions, were over thirty-six millions in excess of the original estimates.

In fact, there is but one thing which the financial experience of the United States during the last three years can be considered as having settled, and that is the capacity of the country for revenue; which has been proved to be equal, under the most unfavorable conditions, to every requirement for expenditure, and for the extinguishment of the debt at a rate which finds no precedent in the history of any other nation.

CONDITION OF THE DEBT, NOVEMBER 1, 1867.

The condition of the national debt, November 1, 1867, consolidated through the operation of the funding process, and reduced through the application of the surplus revenues to its payment, was as follows:

Of long obligations	\$1,781,462,050 00
(Of this amount, only \$41,712,941 80 matures unqualifiedly prior to 1881.)	
Of short obligations, exclusive of currency	441,655,120 63
Suspended requisitions ..	\$2,111,000 00
	\$461,616,311 51
Total debt.....	2,845,907,626 56

CASH IN TREASURY.

Coin	\$45,435,771 14
Currency ..	42,782,283 99
	88,218,055 13
Total debt, less cash in the treasury.....	2,757,689,571 43

Of currency, greenbacks, fractional currency, and gold certificates of deposit.....	\$402, 385, 677 39
Amount in treasury.....	2, 625, 502, 848 02
Total debt, less cash in the treasury*.....	133, 998, 398 02
	2, 491, 504, 450 00

REDUCTION OF THE DEBT.

By comparison of the tables as above presented it appears that the total reduction of the debt through the surplus revenues since August 31, 1865, the period of its maximum, to November 1, 1867, including cash in the treasury, has been \$266,185,121 43, or an average of over ten millions (\$10,237,889) per month. The reduction of the interest obligation calculated at six per centum on the amount of the abatement of the debt has been \$15,971,107 per annum.

PRESENT INTEREST OBLIGATIONS.

The national obligations for interest, growing out of the debt as it existed November 1, 1867, were as follows:

Coin interest—5 per cent. bonds.....	\$9, 942, 267
“ “ 6 “ “	94, 755, 738
Total coin interest.....	\$104, 698, 205
Currency interest—6 per cent. bonds and compound interest notes.....	4, 836, 056
7.30 notes.....	24, 426, 362
3 per cent. certificates.....	346, 800
Total currency interest.....	29, 609, 718
Total interest.....	134, 307, 923

* The classification in detail of these various forms of indebtedness, on November 1, 1867, was as follows:

5 per cent. bonds.....	\$198, 845, 350 00
6 per cent. bonds of 1867 and 1868.....	14, 690, 941 80
6 per cent. bonds (6s of 1881 and 5-20s).....	1, 551, 574, 700 00
Navy pension fund.....	13, 000, 000 00
	\$1, 778, 110, 991 80

DEBT BEARING CURRENCY INTEREST.

6 per cent. bonds (Pacific railroad).....	\$18, 042, 000 00
3-year compound interest notes.....	62, 558, 940 00
3-year 7.30 notes.....	334, 607, 700 00
3 per cent. certificates.....	11, 560, 000 00
	426, 768, 640 00
Matured debt not presented for payment.....	18, 237, 538 83

DEBT BEARING NO INTEREST.

United States notes.....	\$357, 164, 844 00
Fractional currency.....	30, 706, 633 39
Gold certificates of deposit.....	14, 514, 200 00
	402, 385, 677 39
Total debt.....	2, 625, 502, 848 02
Amount in treasury, coin.....	111, 540, 317 35
Amount in treasury, currency.....	22, 458, 080 67
	133, 998, 398 02
Amount of debt, less cash in treasury.....	2, 491, 504, 450 00

Supposing the amount of debt bearing no interest (currency and gold certificates) to remain unchanged, and the debt bearing currency interest, with the exception of bonds issued to the Pacific railroad, to be converted and funded into long bonds bearing 6 per cent. coin interest, the total annual obligations on account of interest on the national debt would be as follows:

Coin interest.....	\$129, 221, 803
Currency interest (6 per cent. Pacific railroad) ..	1, 082, 520
Total interest.....	\$130, 304, 323

Supposing, on the other hand, the non-interest-bearing currency to be withdrawn at the rate of four millions per month, and converted into 6 per cent. bonds, paying interest in coin, the interest obligations from this cause would be increased at the rate of \$2,880,000 per annum; which increase would continue during about eight years, the minimum period requisite to effect an entire withdrawal and conversion, with the conditions of restriction heretofore imposed remaining in force.

As we are, however, warranted in inferring from experience that, with the avoidance of extraordinary appropriations on the part of Congress, a surplus of receipts applicable for the reduction of the interest-bearing debt will accrue under almost any system of revenue, more than sufficient to counterbalance any increase in interest obligations, through the funding of the currency, or increased issue of bonds to the Pacific railroad, no actual increase of interest expenditure is probable; and the present requirement, as above stated, may be fairly regarded as the maximum which the national treasury will ever be required to anticipate and provide for on account of interest.

RESULTS OF THE CONSOLIDATION OF THE DEBT THROUGH FUNDING.

It is important, in this connection, to consider the results, present and prospective, of the funding process, so far as applied to the short-date interest-bearing obligations.

First. It has already relieved, and must ultimately entirely free the treasury from the embarrassment and danger of excessive and early-maturing liabilities,* and will also obviate, to a considerable extent, the necessity of hereafter maintaining a large currency balance.

Secondly. Whenever the funding process is completed, as it probably will be within the next fiscal year, the discontinuance at once and forever of the issue (except for the purpose of replacement) of bonds bearing so high a rate of interest as six per cent. may be anticipated; while the surplus revenues will for the first time be made applicable, through purchase in the open market, to the reduction of the amount of bonds of the same description already issued.

In the case of individuals, experience teaches that sound paper cannot usually be purchased before maturity at a discount; and what is true of an individual would be, in a pre-eminent degree, also true of the nation, were national affairs

* In fact, the nation may be considered as having successfully passed what, at the close of the war, was looked forward to as the most critical and dangerous period in our national finances; for it seemed at that time, even to those most conversant with and hopeful of the financial condition of the treasury and the country, a matter of great difficulty, if not of absolute impossibility, to satisfactorily arrange for the payment, within three years, of so large a sum as \$1,291,000,000: \$107,000,000 of which were payable at thirty days' notice, while more than \$350,000,000 became due within the limits of a single month—the payment of all of which, under certain contingencies, might be demanded in cash. That all this has been successfully accomplished, even while the country was still suffering from the effects of the war, without causing a commercial crisis, is a matter for great national congratulation, as well as of great honor to the officer through whom it has been effected.

Of currency, greenbacks, fractional currency, and gold certificates of deposit.....	\$402, 385, 677 39
	2, 625, 502, 848 02
Amount in treasury.....	133, 998, 398 02
Total debt, less cash in the treasury*.....	2, 491, 504, 450 00

REDUCTION OF THE DEBT.

By comparison of the tables as above presented it appears that the total reduction of the debt through the surplus revenues since August 31, 1865, the period of its maximum, to November 1, 1867, including cash in the treasury, has been \$266,185,121 43, or an average of over ten millions (\$10,237,889) per month. The reduction of the interest obligation calculated at six per centum on the amount of the abatement of the debt has been \$15,971,107 per annum.

PRESENT INTEREST OBLIGATIONS.

The national obligations for interest, growing out of the debt as it existed November 1, 1867, were as follows:

Coin interest—5 per cent. bonds.....	\$9, 942, 267
“ “ 6 “ “	94, 755, 738
Total coin interest.....	\$104, 698, 205
Currency interest—6 per cent. bonds and compound interest notes.....	4, 836, 056
7.30 notes.....	24, 426, 362
3 per cent. certificates.....	346, 800
Total currency interest.....	29, 609, 718
Total interest.....	134, 307, 923

* The classification in detail of these various forms of indebtedness, on November 1, 1867, was as follows:

5 per cent. bonds.....	\$198, 845, 350 00
6 per cent. bonds of 1867 and 1868.....	14, 690, 941 80
6 per cent. bonds (6s of 1881 and 5-20s).....	1, 551, 574, 700 00
Navy pension fund.....	13, 000, 000 00
	\$1, 778, 110, 991 80

DEBT BEARING CURRENCY INTEREST.

6 per cent. bonds (Pacific railroad).....	\$18, 042, 000 00
3-year compound interest notes.....	62, 558, 940 00
3-year 7.30 notes.....	334, 607, 700 00
3 per cent. certificates.....	11, 560, 000 00
	426, 768, 640 00
Matured debt not presented for payment.....	18, 237, 538 83

DEBT BEARING NO INTEREST.

United States notes.....	\$357, 164, 844 00
Fractional currency.....	30, 706, 633 39
Gold certificates of deposit.....	14, 514, 200 00
	402, 385, 677 39
Total debt.....	2, 625, 502, 848 02
Amount in treasury, coin.....	111, 540, 317 35
Amount in treasury, currency.....	22, 458, 080 67
	133, 998, 398 02
Amount of debt, less cash in treasury.....	2, 491, 504, 450 00

Supposing the amount of debt bearing no interest (currency and gold certificates) to remain unchanged, and the debt bearing currency interest, with the exception of bonds issued to the Pacific railroad, to be converted and funded into long bonds bearing 6 per cent. coin interest, the total annual obligations on account of interest on the national debt would be as follows:

Coin interest.....	\$129, 221, 803
Currency interest (6 per cent. Pacific railroad)...	1, 082, 520
Total interest.....	\$130, 304, 323

Supposing, on the other hand, the non-interest-bearing currency to be withdrawn at the rate of four millions per month, and converted into 6 per cent. bonds, paying interest in coin, the interest obligations from this cause would be increased at the rate of \$2,880,000 per annum; which increase would continue during about eight years, the minimum period requisite to effect an entire withdrawal and conversion, with the conditions of restriction heretofore imposed remaining in force.

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Secondly. Whenever the funding process is completed, as it probably will be within the next fiscal year, the discontinuance at once and forever of the issue (except for the purpose of replacement) of bonds bearing so high a rate of interest as six per cent. may be anticipated; while the surplus revenues will for the first time be made applicable, through purchase in the open market, to the reduction of the amount of bonds of the same description already issued.

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in other respects in a normal condition ; the 6 per cents of 1848 having advanced in July, 1854, to a premium of 21 per cent., coin, in consequence of an attempt on the part of the government to pay them before maturity. Under any circumstances a marked increase in the gold value of the national securities might be at once expected from the discontinuance of any further issue of 6 per cent. bonds, and the application of the surplus revenues to the purchase of those already issued—which appreciation would in degree apply also to the currency. And although it may be difficult to assign any particular period when the value of the bonds, through the application of the surplus revenues, as above indicated, would be brought to a par with gold, yet, that such a result would follow at no distant day cannot be doubted ; and were United States notes (currency) convertible into bonds, a return to specie payments would be at once effected.* The rapidity of the absorption of the notes under these conditions would furthermore furnish a satisfactory test to the redundancy of the currency.

The 6 per cent. bonds being once brought to par with gold, and the national credit thus fully restored, the gradual refunding of the national debt, at a lower rate of interest, becomes at once practicable ; and a guaranteed fifteen to twenty years' loan at from $4\frac{1}{2}$ to 5 per cent. interest could, if deemed desirable, be at once negotiated in Europe for an amount sufficient to replace the entire first issue of the 5-20s with an annual saving of interest of from five to eight millions per annum. On this point the Commissioner has reason to believe that he expresses the opinion of the leading bankers of the continent of Europe.

GOVERNMENT EXPENDITURES OTHER THAN FOR INTEREST.

The present requirements for revenue on account of interest on the national debt having been considered, we come next to a discussion of the revenue necessary to provide for the ordinary government expenditures ; and here it is important to consider what have been the expenditures of the government during the former periods of our history.

Going back to the inception of the government, we find the total ordinary expenditures to have ranged from \$1,877,000 in 1792, to \$4,623,000 in 1798, and \$6,504,000 in 1808. In the year 1820 the annual expenses had increased to \$13,134,000, but had previously attained to an amount of over thirty millions per annum, viz : during the war year of 1814.

The *average* annual ordinary expenditures of the government from 1821 to 1861, inclusive, have been as follows :

During the decade, 1821 to 1831, \$12,390,000, or \$1 07 per capita of the whole population.

During the decade, 1831 to 1841, \$24,740,000, or \$1 61 per capita, an increase of 50 per cent. per capita.

During the decade, 1841 to 1851, \$33,760,000, or \$1 63 per capita, an increase of about $1\frac{1}{4}$ per cent. per capita.

During the decade, 1851 to 1861, \$57,870,000, or \$2 06 per capita, an increase of 26 per cent. per capita.

During the five years from 1861 to 1866, a period of war, the expenditures, exclusive of appropriations for interest and the public debt, attained the extraordinary average of \$712,720,000 per annum, being \$21 07 per capita, in currency, or \$14 32 in gold, *a rate of increase, in currency, of over nine hundred per cent.* (920 per cent.) as compared with the previous decade. Including the amount paid for interest, the average expenditure for this period was \$773,130,000 per annum.

Passing by this abnormal period without further comment, we find the total

* A portion of the legal-tender United States notes now outstanding are by the terms of their issue (act of February 25, 1862) thus convertible into bonds.

ordinary expenditures for the fiscal year ending June 30, 1867, according to official returns, to have been over one hundred and ninety-one millions, (\$191,564,677,) exclusive of bounties, or \$5 31 currency, per capita, an increase over the ordinary expenditures of the fiscal year 1861 (\$62,537,000) of one hundred and twenty-nine millions, or 206 per cent., and \$3 32 per capita.

If the sum paid for bounties be included, the aggregate expenditures for the above fiscal year is extended to two hundred and three millions, and the per capita to \$5 64, making an increase of more than one hundred and forty millions above the expenditures of the fiscal year 1861.

For the current year 1867-'8, the aggregate of ordinary expenditures is estimated at two hundred and ten millions of dollars, or \$5 77 per capita, an excess of nineteen millions over the expenditures of the preceding year, and of more than one hundred and forty-eight millions, and \$3 78 per capita, over the expenditures of 1861.

If the sum estimated for the further payment of bounties be included in the above, the total annual expenditure, other than for interest and the redemption of the public debt, will, however, be considerably augmented.

It may not be unprofitable, in this connection, to analyze these large expenditures for ordinary purposes in time of peace, and to determine the amount of increase chargeable, respectively, to the different departments of the government.

Such an analysis, based on the official returns for 1860-'61 and 1866-'67, gives the following results :

CIVIL LIST, viz: *The expenses of Congress, congressional printing, the Executive, the judiciary, territorial governments, mints, assay offices, &c.*

Expenditures for the fiscal year 1866-'67	\$15, 585, 489
Expenditures for the fiscal year 1860-'61	6, 074, 141
Increase 156 per cent., or	9, 511, 348

FOREIGN INTERCOURSE.—Expenditures during the

fiscal year 1866-'67	\$1, 548, 589
Expenditures during the fiscal year 1860-'61	1, 147, 786
Increase 35 per cent., or	400, 803

MISCELLANEOUS.—Embracing expenses of the mint, coast survey, public buildings, Department of Agriculture, light-houses, surveys of public lands, collection of the revenues, District of Columbia, &c.

Expenditures during the fiscal year 1866-'67	33, 975, 948
Expenditures during the fiscal year 1860-'61	16, 026, 574
Increase 112 per cent., or	17, 949, 374

PENSIONS.—Expenditures during the fiscal year

1866-'67	20, 992, 690
Expenditures during the fiscal year 1860-'61	1, 034, 599
Increase 1,929 per cent., or	19, 958, 091

INDIANS.—Expenditures during the fiscal year

1866-'67	4, 586, 393
Expenditures during the fiscal year 1860-'61	2, 865, 487
Increase 60 per cent., or	1, 720, 912

WAR, exclusive of bounties.—Expenditures during
the fiscal year 1866-'67.....\$83,841,556
Expenditures during the fiscal year 1860-'61..... 23,001,530

Increase 264 per cent., or..... \$60,840,026

NAVY.—Expenditures during the fiscal year 1866-'67 31,034,011
Expenditures during the fiscal year 1860-'61..... 12,387,156

Increase 150 per cent., or..... 18,646,855

For the fiscal year 1868-'9 the appropriations requisite to meet the ordinary expenditures of the government have been estimated by the Secretary of the Treasury, exclusive of bounties, at two hundred and sixteen millions of dollars (\$216,000,000.)

The following table exhibits a comparison of the average annual expenditures of the government—detail and aggregate—for the decade, 1851-'61; and the actual expenditures for the fiscal year ending June 30, 1867 :

	1851-'61. Average annual (gold) millions.	1866-'67. Actual annual (currency) millions.
For the civil service.....	\$23.92	\$51.11
For pensions.....	1.35	20.34
For Indians.....	3.33	4.64
For navy.....	12.34	31.04
For war, exclusive of bounties.....	16.93	83.84
Total ordinary expenditures.....	57.87	191.57
Interest on public debt.....	2.81	143.78
Bounties to soldiers.....		11.38
Total, exclusive of payments for redemption of public debt...	60.68	346.73

For further information relative to the comparative increase of expenditures, both in aggregate and in detail, and the proportion of the same to population, reference is made to the table in the appendix accompanying this report, marked B.

NATIONAL RECEIPTS AND EXPENDITURES FOR THE FISCAL YEAR ENDING JUNE 30, 1867.

The exact relation of the receipts and expenditures of the treasury of the United States for the fiscal year ending June 30, 1867, together with the general result of the payment or refunding of the various species of indebtedness during the same period, is clearly exhibited in the balance sheet herewith submitted :

Cash account of the treasury from July 1, 1866, to June 30, 1867.

RECEIPTS.

Balance in the treasury July 1, 1866..... \$132,165,721 18
Internal revenue :
From taxes on raw cotton.....\$23,769,078 80
Do.....spirituous liquors..... 29,151,339 78
Do.....fermented liquors..... 5,819,345 49
Do.....tobacco, cigars, and snuff..... 19,705,826 89
Do.....iron and its products, including machinery. 7,928,252 29
Do.....other manufactures..... 59,849,830 41

From taxes on sales.....	\$4,114,075 47	
Do..... stamps.....	16,094,718 00	
Do..... special taxes, (licenses).....	18,186,446 50	
Do..... salaries.....	1,029,991 98	
Do..... income of individuals.....	57,040,640 67	
Do..... income of banks, railroad, and insurance companies, &c.....	7,943,796 69	
Do..... gross receipts of railroads, telegraph, and ex- press companies, &c.....	7,444,719 00	
Do..... bank circulation and deposits.....	2,046,562 46	
Do..... legacies and successions.....	1,865,315 15	
Do..... passports, &c.....	28,217 00	
Do..... fines, penalties, &c.....	1,459,170 80	
From miscellaneous taxes.....	2,443,147 27	
		\$265,920,474 65
From excess of receipts on account of internal revenue*.....		107,062 78
From customs, (gold).....		176,417,810 88
From public lands.....		1,163,575 76
From direct tax.....		4,200,233 70
From miscellaneous—premium on gold, &c.....		42,824,852 50
		<u>622,799,731 45</u>

EXPENDITURES.

For civil service.....	\$51,110,027 27	
For pensions.....	20,936,551 71	
For Indians.....	4,642,531 77	
For navy.....	31,034,011 04	
For war, exclusive of bounties.....	83,841,555 80	
		\$191,564,677 59
For interest on public debt.....		143,781,591 91
For bounties.....		11,382,859 83
		<u>346,729,129 33</u>
Total expenditure.....		276,070,602 12
Balance.....		<u>622,799,731 45</u>
Paid for redemption of public debt, exclusive of interest.....	746,350,525 94	
Less receipts from loans.....	640,426,910 29	
		105,923,615 65
Balance in the treasury June 30, 1867, agreeably to warrants.....		170,146,986 47
		<u>276,070,602 12</u>

RECEIPTS OF NATIONAL REVENUE FOR THE FISCAL YEARS 1866 AND 1867.

The following table shows the aggregate and specific receipts of national revenue for the fiscal years ending June 30, 1866 and 1867, respectively:

	1866.	1867.
From Internal revenue†.....	\$310,906,984 17	‡ \$265,920,474 65
From customs, (coin).....	179,046,651 58	176,417,810 88
From public lands.....	665,031 03	1,163,575 76
From miscellaneous sources.....	67,119,369 91	42,824,852 50
From direct taxes.....	1,974,754 12	4,200,233 70
	<u>559,712,790 81</u>	<u>490,526,947 49</u>

* A discrepancy of this amount arises from the fact that the same receipts are not entered upon the books of the treasury and of the internal revenue on the same day.

† A detailed statement of the receipts of internal revenue for the fiscal years 1864, 1865, 1866, and 1867, the amount derived from the specific sources, and the per centage ratio of the amount derived from each specific source to the whole, for each of the above-named periods, is presented in a table in the appendix to this report, marked A.

‡ A small discrepancy between this amount and that reported by the Secretary of the Treasury arises from the fact that the same receipts are not entered upon the books of the treasury and of the internal revenue upon the same day.

A comparison of the figures above presented indicates a falling off in the receipts of internal revenue for the fiscal year 1867, as compared with those of 1866, \$44,986,509. Such a falling off, however, is apparent and not real, as will be evident when the great reduction of internal revenue taxes, made by Congress during the last fiscal year, is taken into the account. To what extent this reduction has actually amounted cannot be precisely stated, but the taxes abated or repealed at the first session of the thirty-ninth Congress were estimated as sufficient to occasion an annual loss of revenue, taking the returns of the preceding fiscal year as a precedent, of about sixty millions of dollars; while the further abatement at the second session of the same Congress was likewise estimated, including the reduction of the income tax, at from thirty to forty millions of dollars. It would, therefore, have been nothing but reasonable to infer that the revenues for the last fiscal year (1866-'67) would have fallen short of the aggregate of the preceding year (1865-'66) by an amount equal to the reduction of the taxes, the effect of which was fully experienced during the period referred to; which reduction may be prudently estimated at from sixty to seventy millions of dollars. In addition to this, it should be remembered that the last fiscal year in the United States was a year of great commercial and mercantile depression—a year in which the crops in all sections of the country were much below an average, and in which manufacturing operations were extensively interfered with by disagreements between employers and their operatives; and yet, notwithstanding all this, the internal revenue did not fall off to an extent commensurate with the amount of taxes abated or repealed; but, on the contrary, exhibited a comparative net gain of from fifteen to twenty-five millions of dollars.

PROSPECTIVE NATIONAL EXPENDITURES AND REVENUES.

Having thus presented the data relative to the present condition of national expenditure and revenue, we come next to the consideration of the question of future expenditures, and of the manner in which the revenue requisite to meet them can be raised with the least burden to the people, the least detriment to industry, and the greatest economy.

The expenditure necessary to meet the interest on the public debt must, for the present, be regarded as a fixed and constant quantity. The same ought to be affirmed, also, of some minimum sum to be annually made applicable for the redemption of the principal of the debt; for although a rapid reduction of taxation, rather than a rapid reduction of the debt, would seem to be, at the present time, the true policy of the government, yet the precedent which the United States—in honorable exception of nearly every other nation—has thus far established, viz: of reducing annually the principal of the debt by some appreciable and significant amount, is one far too valuable, and brings with it too many prospective advantages, to be hereafter lightly disregarded.

If we assume, therefore, in accordance with this view, that the sum of *fifty millions* of dollars is to be annually set aside for redemption purposes, we will then have, with the interest, as a present annual "constant" of expenditure, the sum of one hundred and eighty millions, for which an equal "constant" of revenue must be provided.

As already stated, the present requirement for interest is about one hundred and thirty millions of dollars, which amount, on the completion of the funding of the short-date interest obligations, will be mainly payable in gold. To meet this particular requirement, the customs revenues are specifically pledged, but it will undoubtedly remove something of public apprehension in the future, as it might have prevented much unprofitable discussion in the past, if the present and prospective gold resources of the treasury from the duties on imports could be thoroughly appreciated. These resources, under the present tariff, have be-

come remarkably uniform, and amply sufficient for all contingencies; the receipts for the thirty months, ending November 30, 1867, having averaged \$14,200,000 per month, or over one hundred and seventy millions of dollars per annum; while the total amount of gold paid into the treasury, on account of customs, from the 1st of July, 1861, to the 30th of September, 1867, has been \$709,906,800.

The true method, however, of disposing of any cause of uneasiness upon this point would undoubtedly be, to take such efficient measures as would bring the currency to a par with gold; but even so long as the currency is depreciated, there would seem to be no sufficient cause to fear any deficiency in our gold resources. The bulk of the commodities imported, and from which the chief portion of our duties are derived, cannot be called articles of luxury, but are, on the contrary, commodities of almost universal use; such, for example, as tea, coffee, sugar, molasses, spices, drugs, and the like, and which, moreover, cannot be produced at home to an extent sufficient to materially check importations. The experience of the past shows, furthermore, that while in what are called "good times" there is a considerable, and perhaps excessive importation of luxuries, the so-called "hard times" rarely press upon the great body of the people in the United States—as they do in other countries—to such a degree as to cause any marked reduction in the consumption of those articles of comfort or of necessity which comprise our chief sources of revenue from imports. And this circumstance illustrates what may be considered as an axiom in political science, namely, that to just that extent to which a revenue system can be based on the primitive wants of the great mass of the people, to that same extent may its results be considered permanent; for so long as men continue to work, eat, drink, house, and amuse themselves, so long can a government with such a system rely on a continuous flow of revenue; for then, with every incident of individual life, a mite is unconsciously added to the resources of the treasury. The average annual gold value of imports into the United States (exclusive of specie) for the five years prior to and including the year 1860, was in excess of three hundred and twenty-one millions of dollars. This amount, the requirements of the country, growing out of an increase of wealth and population, have probably augmented to a present annual average of over four hundred millions, the duty on which, at the rate of the tariff of 1867, (42.79 per cent. on the total imports,) would yield \$171,160,000.* Neither does it seem probable that even with a reduction of the tariff, the customs revenue will fall below an annual average of \$150,000,000, inasmuch as the duties on some classes of products formerly of extensive importation are at present all but prohibitory.

In determining, moreover, for the future what shall be the average rate of the tariff, it is important to bear in mind that the practical question presented is not so much what the respective advocates of free trade and protection may desire, or what abstract economic science may teach, *but rather what under existing circumstances is most expedient.* And, viewed in this light, it seems certain that, with all its objectionable features, we have as yet devised no system, as a whole, which operates with so much of certainty and equality as the system of taxation levied through the tariff. In proof of this we have only to cite, in general, the recognized failure to collect the internal revenue; and, in particular, the wide discrepancy in the receipts of the income tax from different sections of the country—a single district in the State of New York having paid during the last fiscal year nearly five and a half millions (\$5,496,233) to the credit of this account, while the whole income tax collected from the eleven States of Virginia, Texas,

* The total gold value of the importations of the year ending June 30, 1866, exclusive of specie, was \$427,309,810; and of the year ending June 30, 1867, \$412,233,123.

Tennessee, South Carolina, North Carolina, Mississippi, Louisiana, Alabama, Georgia, Arkansas, and Florida, during the same period, was only \$2,300,931 34.* On the other hand, it is not at all probable that the amount indirectly paid by the people of these same States for the same period, through their voluntary consumption of articles taxed under the tariff, such as tea, coffee, sugar, spices, silks, &c., was any less, proportionately, than that levied and collected through the same agencies in other sections of the country.

With these facts before us, there would seem to be neither motive nor occasion to question the adequacy of the gold revenue from customs to meet so much of the interest on the public debt as may now or hereafter be payable in coin.

But whatever of certainty or permanence may characterize the interest or redemption items of the national expenditure account, the same cannot be affirmed of the so-called "ordinary" expenditures, which, within a certain limit, may be arbitrarily increased or diminished at the pleasure of Congress. The data already submitted clearly illustrate the nature and extent of these expenditures, and their mere presentation would seem of itself to constitute a sufficient argument to prove the assertion that the first practical step to be taken by Congress in the direction of financial reform, and for the relief of the country from the present burdens of taxation, should be retrenchment—immediate and most extensive.

That the national government can conduct its business at the present time with the same ratio of expenditure to population that it did during the decade prior to the war is not to be expected. The creation of a debt, of a new system of revenue, the large increase of the army, and of pensions; the abnormal condition of a portion of the country, and the general increase of prices—all contribute to render such a result impossible; but that an absolute necessity has existed for increasing the ordinary expenditures of the last fiscal year (1866-'67) 206 per cent., or one hundred and twenty-nine millions above the expenses of the fiscal year 1860-'61, or 247 per cent. above the average of the decade from 1851 to 1861, may well be doubted. The ordinary expenditures for the army and navy—preparations for war in a time of peace—are the mill-stones which hang round the necks of the nations of Europe, press them annually deeper into debt, and render the emergence of the great mass of their people from poverty annually more and more difficult. These same items to-day constitute the bulk of the ordinary expenditures of the United States; and as their influence is the same in degree as that already pointed out, it is here that the necessity for a reform is most urgent, while its realization, at the same time, does not appear difficult. Thus, for example, the country is subjected to a present annual tax of over thirty millions for the support of a navy in a time of peace, where an average annual expenditure of only twelve millions for this purpose was considered ample from 1851 to 1861. And as respects the army, although the existence of an Indian war and the problem of reconstruction have rendered a large increase of expenditures unavoidable, yet an increase so large as sixty-six millions, or upward of 290 per cent., seems excessive. With the discontinuance, therefore, of what (it is to be hoped) are temporary exigencies, a very large reduction of the expenses of this department, at no distant day, ought to be anticipated and required, while, in any event, *some* reduction would seem to be immediately feasible; as, for example, in the Bureau of Ordnance, the expenses of which are reported as \$9,932,000 for the fiscal year 1866, and \$4,690,000 for 1867, as against \$1,662,000 for 1861.

The United States are at present in a state of profound peace with all foreign

* The collections on account of income for the fiscal year ending June 30, 1867, from the enumerated eleven States was as follows: from Florida, \$14,197 29; Arkansas, \$34,180 13; Mississippi, \$60,741 53; South Carolina, \$62,208 48; North Carolina, \$62,450 58; Virginia, \$204,613 41; Texas, \$155,340 80; Tennessee, \$396,327 86; Louisiana, \$586,282 42; Georgia, \$320,552 07; Alabama, \$404,036 77. Total, \$2,300,931 34.

nations. They have placed themselves, moreover, under bonds of more than two thousand millions of dollars to keep the peace; neither is it to be believed that a foreign war is likely to occur, under any circumstances, except through our own seeking. But apart from these considerations, is it not well to recognize, as a truth, that great armies and navies, so far from being elements of strength, are in fact indications of weakness and national apprehension, and that henceforth the continuance, if not the issue of war, is to be determined by the state of the exchequer, rather than as heretofore by the sword?

As regards the expenditures of the other departments of the government, it would appear from the data above submitted, that those of the State Department for foreign intercourse have not largely increased since 1861, and are not excessive (\$1,548,589)* compared with a similar annual expenditure on the part of Great Britain of \$2,191,000.

In the matter of pensions, the increase of expenditure—nearly 2,000 per cent.—has been comparatively greater than that in any other department, viz: \$20,902,690 for 1867, as compared with \$1,034,599 for 1861.

Here alone no diminution of expenditures can be deemed desirable, and, as nearly eighty thousand applications are yet on file, suspended or unacted upon, no reduction can be anticipated; but, on the contrary, it is certain that for some years to come, large appropriations for pensions will be imperative.

In the departments of the "civil list" and of the "miscellaneous," an increase of expenditures of 156 and 112 per cent., respectively, making an annual aggregate of over twenty-seven millions, would seem to indicate that some considerable reduction is here, also, entirely practicable.

The estimated extraordinary expenditures for the current and succeeding fiscal year, viz: for bounties, reimbursements of State war debts, and the purchase of foreign territory, are in excess of sixty millions, but these and similar outlays are not in any sense a necessity, and can present no legitimate claim for future continuance.

The Commissioner, therefore, having in view the industry and commerce of the country, and the national revenues—whose interests he is by law required to investigate—would respectfully recommend, as a matter of absolute necessity rather than of expediency, and as a condition precedent to any legislation looking to an abatement of taxation.

First. That all the expenditures for the navy be restricted to an amount merely sufficient to maintain the police of the seas, and preserve the public property from deterioration.

Secondly. That the numerical strength of the army be not increased, but reduced, as soon as practicable; that no appropriations be made for ordnance except what is necessary for immediate use, or for fortifications beyond what is required to keep the same in repair.

Thirdly. That no appropriations be made for public works, other than fortifications, except such as are of the most urgent necessity.

Fourthly. That, so long as the necessities of the nation are paramount to those of individuals, no claims for damages sustained in consequence of the rebellion be either paid or considered.

Fifthly. That the heads of the various departments be required by Congress to practice the most rigid economy, and to reduce their employés to the minimum number requisite for the discharge of the public service.

Sixthly. That no money be appropriated for the purchase of foreign territory,

* Of these expenditures, \$278,071 for capitalization of the "Scheldt" dues and for the Paris Exposition may be considered as extraordinary.

and that no commercial treaty with any foreign nation be ratified, of a character calculated materially to diminish the customs revenue.*

With the substantial adoption on the part of Congress of an economical policy as above indicated, the ordinary expenses of the government might, it is believed, be immediately reduced to one hundred and forty millions per annum, which amount would even then be an excess of over 100 per cent. on the ordinary expenditures of the fiscal year 1861. With a saving of from fifty to sixty millions per annum thus effected, a reduction of taxation to an extent sufficient to afford an immediate relief and stimulus to the industrial interests of the country becomes at once practicable; and this even on the assumption that no increase of the internal revenue is likely to accrue from any improvement in the method of assessing and collecting taxes, or from the progress of the country in wealth and population. Thus, for example, a reduction in the annual expenditures of the War Department from \$83,841,555, as in 1867, to sixty millions of dollars, would allow a reduction of over 26 per cent. on all the taxes now levied on manufactured products, exclusive of liquors, tobacco, and a few other articles generally classed under the head of luxuries, and still leave to the credit of this department for its increased necessities growing out of a change in the circumstances of the country, a sum 260 per cent. in advance of what was required in 1861. In like manner a reduction in the expenditures of the Navy Department from thirty-one millions, the requirements of the last fiscal year, to fifteen millions, would supplement all the present revenue derived from the following articles, and allow the taxes on the same to be entirely dispensed with:

All fabrics and manufactures of cotton; all manufactures of wool, including carpets and hosiery;

Or, all manufactures of iron and steel, including machinery, steam engines, &c.; together with hats, leather, and all manufactures of leather, including boots and shoes, saddlery, harness and trunks; with paper of all kinds.

Or, to put the case differently, if a reduction could be effected of thirty millions in the expenditures of the War Department, of fifteen millions in those of the Navy Department, of fifteen millions in those of the civil service, with a discontinuance of any further appropriations for what may be called extraordinary expenditures, it would permit the removal, substantially, of nearly all of what are understood to be industrial taxes, and also offset the amount derived during the last fiscal year from the tax on raw cotton.†

But extensive and sweeping as these changes, founded on a reduction of expenditures, may seem, they, in reality, indicate but a part of what may be effected in the way of reform.

The Commissioner, in both of his previous reports, has given it as his opinion,

* The most important and reliable source of revenue under the customs is the duty imposed on sugars. With the ratification of a reciprocity treaty with the Sandwich Islands admitting the staple products of those islands into the United States free of duty, the revenue derived from a present annual importation of over fifteen million pounds of sugar, besides molasses, sirups and melado, would be necessarily relinquished; and this importation, from the stimulus afforded by the maintenance of the present tariff on sugars imported from other countries, might reasonably be expected to increase with great rapidity—thus impairing to a still greater degree the current revenue.

† PROPOSED REDUCTION.		PROPOSED ABATEMENT.	
	Millions.		Millions.
In war, (83 to 53 millions).....	30.	Raw cotton	23. 77
In navy, (31 to 16 millions)	15.	Iron and manufactures of.....	7. 92
In civil service, (51 to 36 millions)....	15.	Cotton manufactures.....	9. 23
In bounties	25. 5	Woollen manufactures.....	4. 80
In purchase of foreign territory, (gold)	7.	Other textiles.....	1. 80
		All other manufactures, except liquors	
		and tobacco.....	44. 02
	92. 5		91. 54

and adduced facts in support of the same, that not over fifty per cent. of the amount of the assessed internal revenue taxes is received in the national treasury. The trouble here is not, in the main, the character of taxation, but the character of the administration and machinery employed to collect the taxes. The discussion of this topic will be entered into hereafter; but it is obvious that if the premises of the Commissioner are correct, even in a degree, a reform in administration will admit of a reduction of taxation, even beyond the limits already indicated.

Assuming, then, the payment required for interest on the debt to be, for the present, an essentially constant quantity, (\$130,000,000,) it is evident that the amount of revenue required to be annually raised by taxation will vary greatly with the disposition which is made by Congress of the so-called "ordinary expenditures." With a reduction of these expenditures to one hundred and forty millions, the annual sum total required to be, at present, provided for, would be two hundred and seventy millions of dollars; but with the ordinary expenditures of the past fiscal year remaining unchanged, this sum rises to nearly three hundred and twenty-one millions. An appropriation, however, of fifty millions additional for the redemption of the public debt would increase these amounts, respectively, to three hundred and twenty and three hundred and seventy-one millions of dollars.

It should be noted in this calculation that the difference between the actual "ordinary" expenditures for 1867 (one hundred and ninety-one millions) and the reduced estimate (one hundred and forty millions) is very nearly equal to the sum proposed by the Commissioner to be set aside for the redemption of the principal of the debt, viz., fifty millions. Reduction of expenditures to the extent indicated may not, however, be practicable, or, by reason of unforeseen circumstances, possible; but reduction of the debt is a matter subject to no contingencies, and is entirely within the control of Congress. The element of uncertainty on the one hand may be considered, therefore, as entirely balanced by the element of certainty on the other; or, in other words, if the ordinary expenditures should not be reduced, any deficiency from this cause may be amply provided for from the sum set apart for the reduction of the debt—a result which leads to the conclusion that the sum of three hundred and twenty millions of dollars is the maximum amount which it will be necessary to raise by taxation under any circumstances in estimating the requirements for revenue for the fiscal year 1868-'69.

To meet such a requirement for revenue, the customs may, even with some reduction of the present tariff, as has been already demonstrated, be undoubtedly relied on to furnish from one hundred and fifty to one hundred and seventy millions (in gold) annually; leaving to be provided for by other forms of taxation the sum of one hundred and seventy millions. Of this amount the miscellaneous receipts, which have averaged over forty-seven millions of dollars* (\$47,640,835) for the last three fiscal years would, if continued, furnish no inconsiderable proportion; but as the basis of these receipts, mainly the premium on gold, is altogether uncertain, it is safe to refer the collection of the whole amount in question to the internal revenue proper, leaving whatever may accrue from miscellaneous receipts to offset contingent expenditures, the payment of bounties, or unexpected deficiencies.

INDUSTRIAL CONDITION OF THE COUNTRY.

Preliminary, however, to an inquiry in detail, respecting the manner in which an internal revenue tax of this amount can be best levied and collected, a review

* The "miscellaneous" receipts for the last three fiscal years were as follows:

1865.....	\$32,978,284 47
1866.....	67,119,369 00
1867.....	42,824,852 50

of the present condition of the capital and industry of the country, and of their ability to sustain the necessary burden of taxation, seems eminently desirable.

In entering upon such a review, the first point which attracts attention is the wonderful rapidity with which the country, as a whole, is recovering from the effects of the war, and resuming its normal condition of development and progress.

The most noticeable results, drawn from purely domestic sources, which present themselves as evidence upon this subject, may be grouped as follows :

First. Immigration, which continues to flow with uninterrupted volume, at the rate of over 300,000 per annum ; making a positive yearly addition to the wealth and producing capacity of the country of not less than one hundred and fifty millions of dollars.

Secondly. A continued increase in the invention of machinery, and the perfecting of processes for improving and cheapening products ; as is more especially made evident by the returns of the Patent Office—the whole number of patents issued for the eleven months ending December 3, 1867, being 10,907, as compared with 9,100 issued during the corresponding period of 1866, 6,220 for the entire year 1865, and 4,637 for the year 1864. This very remarkable increase must not, however, be accepted in its fullest apparent extent, as illustrative of substantial progress. It is so, undoubtedly, in great part ; but, on the other hand, the real value of many patented improvements, as additions to the substantial wealth of the country, may well be doubted.

Thirdly. An increase in the quantity and value of the national agricultural products—the aggregate crops of all kinds for the year 1867, although less in some respects than what was anticipated, having exceeded, both in quantity and value, those of any previous year.

Fourthly. An increase in the capital invested, and in the number and capacity of establishments for manufacturing purposes. In order to obtain some certain information on this subject, the Commissioner, at the commencement of the last calender year, instituted measures for collecting and recording such data relative to every department of industrial progress as were available. The results thus obtained would require a volume for their publication ; and, although somewhat imperfect and miscellaneous in their character, they establish, nevertheless, beyond a doubt, and in a most curious and interesting manner, the fact that great and substantial progress in manufacturing industry has been achieved in nearly every section of the country.

In the manufacture of cotton, the amount of machinery at present in the country, and which is substantially engaged in the work of production, is from fifteen to twenty per cent. more than existed at the beginning of the war ; while the export trade in coarse cottons, formerly (before the war) large, but afterward almost entirely lost, is now recovering with gratifying rapidity.* In the

* The following table, showing the imports of unmanufactured cotton into the United States since 1850, strikingly illustrates the changes in the course of trade, consequent upon the existence and termination of the war :

Year.	Imports.	Value.
	<i>Lbs.</i>	
1850.....	269, 114	\$10, 086
1854.....	345, 210	31, 318
1857.....	802, 233	62, 172
1861.....	888, 528	67, 168
1862.....	29, 441, 752	6, 518, 129
1863.....	33, 877, 365	10, 518, 606
1864.....	26, 475, 957	8, 668, 917
1865.....	36, 033, 426	14, 778, 828
1866.....	6, 282, 341	1, 323, 560
1867.....	825, 721	197, 445

department of woollen industry, notwithstanding the recent unusual depression of this interest, the erection of new mills has continued, with a reported general improvement in the character of the products. In regard to this latter point, the secretary of the National Association of American Woollen Manufacturers, in his annual report, (October, 1867,) uses the following language: "The vast improvement in woollen goods exhibited the present year is the subject of universal comment and surprise with merchants." And, again: "Our progress has not been limited to improvement of old fabrics in style or economical production; many new fabrics have been successfully achieved." The recent introduction of important improvements for manufacturing certain descriptions of woollen goods by power, formerly made wholly by hand and imported, is also cited.

Another authority on this subject (the New York Economist) also says: "It can truly be said of our (woollen) manufacturers this season, 'they have made wonderful progress over last year.' Such continued improvements in the manufacture of woollen goods will soon place us beyond the name of rivals, and cause our products to be emulated the world over, as our most choice styles and salable patterns are the result of American ingenuity both in coloring and style."

In the department of iron industry, the number of blast furnaces for the manufacture of pig iron in operation during the past year has been in excess of that of any former period, while an unusually large number of new furnaces are now in process of construction.

During the same period the rolling-mills of the country were generally in continuous operation; new establishments of this character, and new and extensive works for the manufacture of Bessemer steel, have also been erected; while a marked increase in the American product of ordinary steel is reported.

The Commissioner would also, in this connection, call attention to the fact that, notwithstanding the almost continued reported depression of the iron interest in the United States, the average annual increase in the domestic product of pig iron is remarkably uniform, and greatly in excess of the ratio of the increase of population—the *annual* ratio of increase of pig iron from 1850 to 1866 having been in excess of eight per centum, while that of population from 1850 to 1860 was about three and one-half per cent.; or, stated differently, the increase in the production of pig iron from 1810 to 1866 was 2,371 per cent., while that of population was 410 per cent.* The annual ratio of increase in the product of pig iron in the United States since 1855 has also been greater than in Great Britain.

The importations from 1850 to 1862 were mainly long staple South American and Egyptian cottons for the manufacture of thread. The large importations of 1862-'65 are believed to have been about three-fifths American, furnished by blockade runners, and two-fifths East Indian.

* *Comparative production of pig-iron in the United States from 1810 to 1866, inclusive.*

Years.	Production in tons.	Increase of production per cent.	Decennial increase of population per cent.	Annual increase in production of iron.	Annual increase of population.
1810	54,000				
1828	130,000	140. in 18 years....			
1830	165,000	211. 11 in 20 years....	77. 7 in 20 years....	10. 56 per cent.....	3. 88 per cent.
1832	200,000	21. in 2 years....			
1840	347,000	110. 30 in 10 years....	32. 67 in 10 years....	11 per cent.....	3. 26 per cent.
1845	486,000	40. in 5 years....			
1850	564,755	62. 7 in 10 years....	35. 87 in 10 years....	6. 27 per cent.....	3. 58 per cent.
1855	754,178	33. 7 in 5 years....			
1860	913,770	61. 8 in 10 years....	35. 46 in 10 years....	6. 18 per cent.....	3. 54 per cent.
1864	1,135,497	24. 26 in 4 years....		6. 06 per cent.....	3 per cent.
1866	1,334,704	46. in 6 years....		7. 66 per cent.....	3 per cent.

Increase of population from 1810 to 1867 410 per cent., or 7.3 per cent. per annum.

Increase in production of pig-iron from 1810 to 1867 2,371 per cent., or 42½ per cent. per annum.

The increase in the production of anthracite coal (which may be taken as a measure of the production of all American coal) during the year 1866 was about three millions of tons over the product of 1865, on a gross return for the former year of 12,399,747. This extraordinary increase was referred at the time in part to a speculative revival of trade and industry succeeding the termination of the war, and also to the stimulus of very high prices. These stimulants, however, if they were really influential, have clearly not operated in any degree during the past year, and yet the gross product of anthracite coal sent to market has not materially diminished; the deficiency up to the 30th of November, 1867, in the aggregate of coal sent eastward from Pennsylvania, having been only 170,041 tons, as compared with the movement of the corresponding period of 1866; while the stock on hand at the various markets available for consumption, at the close of the season of 1867, was estimated at less by 250,000 tons than the stock on hand at the close of the two preceding years. It seems, therefore, certain that the conditions of ability to consume—which conditions are mainly industrial—have not become impaired during the past year; or, in other words, the industry of the country has developed during the past year to such an extent as to render what in 1866 seemed abnormal and uncertain, now legitimate and permanent.

The record of the export trade in petroleum for the last three years has also been very similar to that of coal. Thus, for the years 1864 and 1865 the annual export of petroleum, with the advantage of a high premium on gold, averaged about thirty millions of gallons; but during the year 1866 the exports suddenly rose to an aggregate of over sixty-five millions, and this extraordinary increase, which originally might have seemed speculative and temporary, has, during the past year, been substantially maintained.

In the department of commerce and navigation the Commissioner reports an increase of tonnage upon the northern lakes and other inland waters in excess of that of any former period, the increase of tonnage engaged in commerce upon the lakes during the past year being estimated at fully *fifteen per cent.*, or about forty thousand tons, (exclusive of vessels of small capacity.) According to the returns of the Chicago Board of Trade, the increase, under the new classification, in vessels and tonnage upon the lakes for the year ending March 31, 1867, over the corresponding period in 1864, was as follows:

1864.....	vessels, 648.....	tonnage, 202,304
1866.....	vessels, 997.....	tonnage, 281,077

The American commerce employed upon the ocean has also recovered in a degree, during the past year, from its recent extreme depression.

The returns of the leading railroads of the country for the ten months ending October 31, 1867, also indicate an increase of commercial movement over the corresponding period of 1866, the absolute increase in the net earnings of seventeen of the principal lines having been equal during this period to eleven dollars per mile, or to 1.23 per centum. The month of October, 1867, is reported as probably the most prosperous of any recorded month in the history of American railroads.

The aggregate business of the country for the fiscal year 1867, as measured by the returns of the internal revenue, from the taxes on sales and special taxes, (licenses,) does not, moreover, indicate any falling off as compared with the preceding year, but, on the contrary, a slight increase.

The aggregate amount of the business transacted in the leading commercial cities of the country by wholesale and retail dealers in merchandise and liquors, and by auctioneers and merchandise brokers, during the fiscal year ending June

* The sales of stocks, bonds, gold, and exchange being now paid by means of stamps, cannot be included in the above estimate.

30, 1867, as deduced from the returns of taxes on "sales" and "licenses," was approximately as follows: *

New York.....	\$3, 382, 124, 000	Milwaukee.....	110, 675, 000
Boston.....	928, 173, 000	Providence.....	91, 876, 000
Philadelphia.....	662, 097, 000	Buffalo.....	81, 350, 000
New Orleans.....	526, 795, 000	Pittsburg.....	80, 939, 000
Chicago.....	342, 182, 000	Mobile.....	77, 383, 000
Baltimore.....	324, 966, 000	Brooklyn.....	69, 676, 000
Cincinnati.....	213, 253, 000	Detroit.....	62, 757, 000
St. Louis.....	213, 034, 000	Cleveland.....	55, 302, 000
San Francisco.....	151, 367, 000	Charleston.....	46, 769, 000
Louisville.....	116, 216, 000	Newark.....	36, 428, 000

In Europe some measure of the prosperity of the people can, it is believed, be obtained by noting the rise or fall in the consumption of certain articles, which cannot be considered as belonging wholly to the catalogue of necessities, such as tea, coffee, and sugar. If we now apply this standard to the present condition of the United States, the result obtained is certainly not discouraging. Thus, the consumption of coffee for the eleven months ending November 30, 1867, as indicated by the distribution from the five principal Atlantic ports, was 18,628,064 pounds as compared with 14,782,208 pounds for the corresponding period of 1866, and 11,795,616 pounds for that of 1865; while the average monthly consumption of imported sugars for the year 1867, deduced from the same data, has been 7,088,480 pounds, as compared with a monthly average of 5,862,050 pounds for the preceding five years.

Omitting any reference in detail to the marked increase in the number of houses erected during the past year, estimated by good authorities to be greater than in any former year of our national existence, or to the increase in the manufacture of agricultural implements, salt, paper, edge tools, cutlery, chains, and a variety of other articles, we will cite but one other illustration, drawn from domestic sources, of the financial strength of the country. As has been already shown, the national expenditures, exclusive of appropriations for the redemption of the public debt and for interest, attained during the five years from 1861 to 1866 the extraordinary average of over seven hundred and twelve millions of dollars per annum; to which must also be added the great increase during the same period of State and local expenditures. Now, while by far the largest portion of the money represented by this expenditure was borrowed, it must nevertheless be borne in mind that the average annual money statement for the years specified is in a great degree, if not entirely, the measure of the labor annually furnished to the government in the form of commodities or services rendered in the army or navy; for the war, in the main, was conducted by means of the services of the soldiers rendered at the time, and by means of the food, clothing, and material of war raised or made during the period of hostilities, and for which money or an acknowledgment of indebtedness was given. It therefore appears that during the years from 1861 to 1866, labor and commodities were continually withdrawn from the productive employments of peace to the destructive occupations of war, and that the measure of this unproductive diversion was in excess of seven hundred and twelve millions per annum; and yet, during the continuance of all this drain, the northern and Pacific States did not cease to make a real progress in the creation of substantial wealth. Thus, the aggregate of the northern crops, measured in bulk or quantity, and not in money, did not decrease, but increased; the area of territory placed under cultivation was continually enlarged; railroads continued to be built, mines to be opened, and mills, stores and dwellings to be erected.* But hostilities have now ceased and peace has returned; and with such a change in the condition of

* It is not believed that any great amount of northern capital accumulated prior to the war was used or destroyed during the war, but that the service and commodities used were mainly the product of the time.

affairs this question becomes both pertinent and suggestive: If a *portion of the country* could contribute of its surplus labor and capital an annual value of \$21 07 per capita, for destructive purposes, will it not be easy for the *whole country*, with its labor and capital restored to productive employments, to contribute \$8 73 per capita for the payment of interest, expenses, and the reduction of the debt? And yet the payment of this sum will meet at present an annual expenditure of one hundred and forty millions for ordinary expenses, one hundred and thirty millions for interest, and fifty millions for the reduction of the principal of the debt; and if the same rate of per capita taxation be continued for the future, it will extinguish the entire principal of the debt in less than twenty years, even if it shall become necessary to add to the above estimate of one hundred and forty millions for ordinary expenses, a sum equal to two dollars per head on the average annual increase of population; which average increase may be expected to augment the population of the United States, by the year 1884, to nearly sixty millions. Furthermore, this proposed rate of \$8 73 per capita, which is only about three-fourths of the rate of taxation paid in 1866, after reducing the rate of that year to gold,* can be obtained without a recourse to any of the internal taxes which materially impede production, as will be elsewhere demonstrated; and as all past experience shows that the wealth of this country increases in a much more rapid ratio than population,† the burden of the uniform rate of \$8 73 per capita will become annually less and less onerous.

But, notwithstanding this exhibit, there are many persons both in public and private stations who, either intimidated by their own apprehensions or misled by their own lack of information, consider it to be their present mission to magnify the burden of the national, State, and local debts of the country, and to predict for the nation an inability to either carry or extinguish them. The data presented sufficiently proves, however, that so far as the material strength and development of the country are concerned, these gloomy anticipations have little or no foundation; and in respect to the largest absolute debt of any one of the States, viz., that of New York, which has recently been discussed in an official report in such a manner as tends to create distrust and impair credit, the Commissioner would call attention to the fact, that the estimated present average annual value of the apples alone, sent to market from eight of the sixty counties of that State, viz., four and a half to five millions of dollars, is sufficient to pay the interest on the entire debt, and add about two millions annually to the sinking fund; or, in other words, if all other forms of industry or production in the State of New York should cease to contribute to the State debt, but the apple trees in the eight counties referred to should continue to grow and produce, their annual product, if devoted to this purpose through the patriotism of their owners, would in less than ten years extinguish the whole debt, including the present unliquidated cost (\$15,000,000) of the Erie canal.

COMPARISON OF THE FINANCIAL CONDITION OF THE UNITED STATES WITH THAT OF OTHER NATIONALITIES.

Turning now from the further immediate consideration of data drawn from domestic sources to a comparison of the financial condition of the United States, present and prospective, with that of other countries, our compeers in wealth, population, and civilization, we are led to the following conclusions: *That the United States is the only one of the leading nations of the world which is, at present, materially diminishing its debt and reducing its taxes; and the only one, moreover, which offers any substantial evidence of its ability to pay its debt*

* Rate per capita in 1866, \$16 04 currency, \$11 46 gold.

† The increase of the population of the United States from 1840 to 1850 was 35.87 per cent., and from 1850 to 1860 35.59 per cent. The increase in the value of real and personal property during the same periods was respectively 64 per cent. and 129.7 per cent.

*within any definite period, or even anticipates the probability of any such occurrence.** In proof of which we submit the following statements and statistics:

The figures already presented demonstrate that the United States, from the 31st of August, 1865, to the 31st October, 1867, substantially reduced its liabilities by the sum of over two hundred and sixty-six millions of dollars, or at an average rate of over ten millions per month for the whole included period; and that during the year ending June 30, 1867, taxation was reduced by law to an estimated amount of from eighty to one hundred millions of dollars per annum.

The progress made since the close of the war in the reduction or extinguishment of the State and local debts of the Union—created mainly for war purposes—is also equally gratifying. Thus, for example, the reported reduction of the debt of the State of New Hampshire for the last fiscal year amounted to 6.35 per cent.; of Pennsylvania for the eighteen months ending November 30, 1866, to \$3,750,000, or over 9½ per cent., with an estimated reduction for the current year of \$2,535,880, or 7.40 per cent.; of New York for the last fiscal year of \$3,385,400, or 7.67 per cent.; of Ohio in the two years ending November 15, 1867, 15 per cent.; of Vermont in the last two years, 15.45 per cent.; of Illinois from December, 1864, to November, 1867, 32 per cent.; of Indiana from October 31, 1864, to October 31, 1867, 50 per cent.; and of New Jersey from November 30, 1865, to November 30, 1867, 25.34 per cent. And in most of the States, furthermore, an annual reduction of their indebtedness for the future, equal to or greater than the rate reported since 1865, is already provided for or anticipated.

For detailed information relative to the State debts reference is made to the tables given in the appendix to this report, marked C.

On the other hand the amount of the local debts, other than State, is believed to be much less than has been represented or supposed. In some instances the war debt of counties, cities and towns was entirely extinguished during the first year after the termination of the war. In other cases these debts have been made payable in annual instalments, one-half to two-thirds of which have been paid. In at least one State of the Union (Indiana) the rate of State taxation during the past year has been reduced to a lower point than at any time during the previous ten years. In short, all the evidence collected on this subject tends to show, that within a period of less than five years from January, 1868, the bulk of the debts contracted by *towns* and *counties*, for war purposes, will be extinguished.

It is also interesting to note that an analysis of the returns by the Commissioner, received from various sections of the country, where the rate of taxation is represented as most excessive, shows that one of the largest single items is very often that set apart for exclusively educational purposes.

In any discussion, moreover, of the State and local debts of the Union, it should always be borne in mind that no fair presentation can ever be made of them, which is not at the same time accompanied by an exhibit of the productive property which stands as an offset to such indebtedness. The aggregate of such productive property it is not easy, at present, to ascertain, but it is known to be very considerable. Thus, for example, in the case of the State of New York, the interest on the State debt, January, 1867, was \$2,589,652, while the

* We now take the debt of Great Britain as we find it, and by the laws of our own experience; and the result is that we regard the public funds simply as the stock of a commercial company on the largest and grandest possible scale—that is, the scale of the entire state. The nominal capital sum, which never had any real existence, has now vanished out of sight altogether, and enters neither into the arithmetical nor the moral question. We simply find ourselves charged with an immense number and variety of payments, very similar to those that any entailed estate becomes charged with; and the only thing fixed and certain about the affair is the sum we have to pay annually. We have accepted the position of tenants paying a fixed rent and having a good long lease. (London Times, May 18, 1866.)

average annual surplus revenues from the public works of the State, for the seven years ending October 1, 1866, were \$2,948,124; and again, in the case of Massachusetts, an aggregate debt of \$27,638,918 is offset by collaterals paying interest to the extent of \$16,926,588, thus reducing the real interest-bearing debt of that State to \$10,712,330.

Turning now to Great Britain, we find the total amount of funded and unfunded debt to have been as follows:

On the 31st March, 1855	£801, 978, 763 =	\$4, 009, 893, 865
On the 31st March, 1866	802, 842, 949	4, 014, 214, 745
On the 31st March, 1867	800, 758, 847	4, 003, 794, 235

The total gross expenditures of Great Britain for the years ending March 31, 1866 and 1867, were respectively as follows:

1866.....	£66, 474, 357 =	\$332, 371, 785
1867	67, 230, 396	336, 151, 980

FRANCE.—The funded debt of France has increased since the year 1851 in the following proportions:

1851	5, 345, 637, 360 francs =	\$1, 015, 671, 098
1864	12, 315, 946, 794 francs	2, 340, 029, 890

Showing an increase of 130 per cent. in 13 years.

The total funded and floating debt of France for the years 1862, 1863, and 1864 was reported as follows: In 1862, 11,274,000,000 francs; 1863, 13,102,000,000; 1864, 13,177,000,000. The estimates for the interest account for 1868 also show an increase of 8,948,791 francs over the amount appropriated for this purpose for the year 1867.

As might be expected from such an exhibit, the annual amount to be raised by taxation in France is rapidly increasing, while the population of the empire at the same time remains almost stationary; the whole increase from 1861 to 1865 inclusive being returned at only 680,781, or from 37,386,313 in 1861, to 38,067,094 in 1865—a ratio of about two-thirds of the normal *annual* increase of the population of the United States.*

AUSTRIA.—The published statement respecting the finances of this empire shows that from 1789 until the present time there has not been a single year in which the expenditures of the state have not been in excess of the revenue. The total debt of Austria on the 1st of January, 1848, was returned at 1,250,000,000 florins, and on the 1st of January, 1866, at 2,600,994,469 florins, thus showing an increase of 108 per cent. in eighteen years.

ITALY.—The total amount of the public debt of the various provinces of the kingdom of Italy amounted, in 1860, to 2,106,383,583 lire, (\$400,212,880,) and in August, 1866, to 5,430,626,000 lire, (\$1,031,818,940,) exclusive of a Lombardo-Venetian debt of about forty million dollars; showing an increase in six years of 158 per cent. The aggregate deficit arising from the excess of expenditure over revenue for the six years from 1860 to 1865, inclusive, was 2,054,930,000 lire, (\$390,436,700,) which deficit, since 1865, has been largely increased.

*As bearing on the question of the relative increase of population in the United States, Great Britain, and France, the presentation of the marriage rate in these countries becomes a matter of interest. In the United States, taking Ohio and Massachusetts as representatives of the northern States, the marriage rate for the year 1866 was 11.1 for the former, and 13 for the latter, in every thousand of the population—a noticeable increase over the minimum of the war period, viz: in 1863, when the rate fell as low as 8.4 in Massachusetts, and 8.2 in Ohio.

In England and Wales, the marriage rate was officially returned, in the year 1866, as 9; in Scotland, 6.3; and in the whole of Great Britain as 8.12 in every thousand.

In France, the marriage rate for 1861 was returned as 8.14 per thousand.

RUSSIA.—The actual excess of the annual expenditures of this empire over receipts necessitates a continued recourse to heavy loans from domestic institutions and foreign capitalists. Thus the average annual deficits for the years between 1832 and 1852 are reported at 57,219,810 roubles, while the war years of 1852–1856 brought with them deficits which averaged 175,504,400 roubles. The total of the financial expedients resorted to between the years 1832 and 1861, to meet these deficits of revenue, may be briefly stated as follows:

Foreign loans, 228,385,000 roubles; loans from bank, 557,000,000 roubles; loans from the commission for the extinction of the public debt, 90,000,000 roubles; issue of bank-notes, 407,000,000 roubles; issue of treasury bills, 93,000,000 roubles; total, 1,375,385,000 roubles, or an average deficit of about \$35,000,000 per annum.

According to the budget estimates of the Russian minister of finance, the gross ordinary revenue of the Russian empire for the year 1865 was estimated at \$265,956,500, and the gross expenditure at \$300,821,095, showing a deficit of \$34,864,595, which it was proposed to cover by an issue of exchequer bills to the extent of \$13,500,000; by the proceeds of an Anglo-Dutch loan of \$30,000,000, contracted in April, 1864, and issued at 85; and by an internal loan of one hundred millions of roubles, issued in January, 1865.

PRUSSIA.—The total public debt of Prussia was returned for 1862 at 274,342,365 thalers. To this debt there were added three new loans in 1864, 1865, and 1866, raising the aggregate for the latter year to 341,342,365 thalers.

According to the government estimates, the public revenue for the year 1865 was fixed at 150,714,036 thalers, and the expenditure at 151,821,653 thalers, indicating a deficit of 1,107,617 thalers.

SPAIN.—The excess of the expenditure over the revenue of this kingdom from 1859 to 1864 is officially reported at \$57,051,995, and from 1850 to 1864 at \$105,300,000.

The total public debt of Spain on the 1st of March, 1866, with a continental population on the 31st of December, 1864, of 16,302,624, was \$819,887,360.

TURKEY.—The total deficit of the revenue of this empire for the three years from 1859 to 1862 was \$31,742,680, on an annual revenue for the same period varying from \$45,000,000 to \$55,000,000.

A report made by an agent of the foreign bondholders on the state of the Turkish finances for the year 1866, declares “the general debt of Turkey to be a mere fiction, the law in respect to which has been broken on all points; the interest coupons not paid; a sinking fund not provided for; no bonds purchased or cancelled, while the board for the supervision of the debt has been dissolved and does not exist.”

To make the foregoing exhibit more complete, a comparison of the market prices of the public securities of the various nationalities is only needed; and for this purpose we give the following as the highest quotations in the leading European markets for November 1, 1867:

British consols.....	3 per cents.	(London)	....	94½
Canadian bonds, 6s.....	6	“	“	 104
Cape of Good Hope.....	6	“	“	 104 to 106
New Zealand bonds.....	6	“	“	 109¼
“	“	“	“	 98
Ceylon 6s.....		“	“	 108 to 109
Mauritius 6s.....		“	“	 105 to 107
New South Wales 5s.....		“	“	 99 to 100
Victoria 6s.....		“	“	 112½
Nova Scotia 6s.....		“	“	 104
New Brunswick 6s.....		“	“	 103 to 105

Russian bonds, 1850	5	per cents. (London)	84½ to 85½
“ “ 1822	5	“ “	85½ to 86½
“ “	3	“ “	51 to 52 ex. div.
Moorish imperial bonds	5	“ “	97 to 99
Egyptian bonds	7	“ “	82 to 84
Turkish bonds, 1854	6	“ “	81 to 83
(Tribute of Egypt pledged.)			
Italian bonds, 1861	5	“ “	45¾
Sardinian, (Italian)	5	“ “	70 to 72½
Peruvian bonds, 1865	5	“ “	71
United States 5-20s	6	“ “	70½ to 70¾
Massachusetts stg bonds	5	“ “	85 to 87
Brazilian bonds, 1863	4½	“ “	63 to 65
“ “ 1865	5	“ “	74 to 75
Spanish bonds	3	“ “	36½ to 37½
French rentes	3	“ (at Paris)	68 f. 52 c.
Austrian bonds	5	“ (at Frankfort) ..	65¾
Prussian bonds	5	“ “	105
“ “	4½	“ “	98

If, in the above list, the position of American securities is one not flattering to the national credit, it is evident from the data above submitted that the cause must be referred to some other than lack of national solvency.

In the United States, during the month of November, 1867, the premium of gold, as compared with the national currency, was from 33 to 40 per cent. During the same month in Italy exchange was 12 per cent. premium; while in Russia the premium on gold was 14 per cent.; and in Austria, on silver, 22 per cent.

RELATIVE MILITARY EXPENDITURES OF DIFFERENT NATIONALITIES.

The relative expenditures of the different nationalities, for military purposes, is also a most important element in any attempt to estimate their relative financial abilities. Thus, in the United States, an army of 56,000 is believed to be excessive and unnecessary; but in Europe the present military peace establishment necessitates the constant withdrawal of 2,800,000 men from productive industry, at a direct cost of four hundred millions of dollars per annum; which amount, if the loss arising from the compulsory abstinence from labor be also included, would, according to the most recent authorities, be further augmented to at least one thousand millions per annum.

The present ratio of the number of persons employed in the military service of the different leading nationalities to the whole population is as follows: Belgium, 15.4 in every thousand of the population; Spain, 14.3; Northern Germany, including Prussia, 13.2; Russia in Europe, 11.9; France (without the reserve,) 10.1; Italy, 10.2; Austria, 8.5; Great Britain, 4.6; while, in the United States, with the largest military establishment ever maintained in time of peace, and certain to be considerably reduced, the ratio falls as low as 1.5 in every thousand.

THE EXISTING COMMERCIAL DEPRESSION.

In presenting a picture so full of encouragement in respect to our financial and industrial future, the Commissioner does not need to be reminded of the depressed condition of commercial, mercantile, and industrial affairs, for a reference to his former reports will prove that much of what has of late occurred was both foreseen and predicted. An analysis of the causes—immediate and direct—which have led to this depression, will, however, show that they are in no small

degree general, and not local in their character; confined to no one country, and the result of a natural and not unexpected reaction from a period of high prices, speculation, and over-production. In fact, the people of the United States have great cause of congratulation that the wave of commercial depression which, since the termination of their war, has swept over the commercial centres of the whole civilized world, has brought so little of disaster to their interests, inasmuch as there is not to-day a country in Europe in which the paralysis of industry is not greater, the failures more numerous, and the prospect of an early return of commercial prosperity and activity less encouraging than in the United States.*

In his previous report the Commissioner, as the result of a carefully instituted and conducted inquiry, was led to refer the abnormal and unsatisfactory condition of the producing interests of the country mainly to three agencies, viz., scarcity of skilled labor, an irredeemable paper currency, and unequal and heavy taxation—the general resultant of all which was seen in an unnatural condition of high prices for both labor and commodities. Subsequent and continued investigations have afforded no ground for questioning the accuracy of these conclusions; but at the same time it must be apparent to even the most casual observer that things have not remained stationary.

During the past year the supply of labor, disturbed by the war, has more and more returned to its accustomed avocations, and prices in many departments of industry, especially those in which no high degree of skill is requisite, have gradually receded. With cheaper food supplies, consequent upon a more abundant crop of cereals than was really harvested, this reduction would have been even more decided than at present. As it is, the scale of wages reported as generally paid for mining, for the puddling and rolling of iron, for ordinary labor in the manufacture of machinery, and especially for the manufacture of textiles, has been very considerably reduced. On the other hand, the fall in the price of many staple commodities has been even more marked and significant. Thus, for example, the fall in the price of “middling” cotton in the New York market has been from 35 cents per pound in September, 1866, to 16 cents in November, 1867; of cotton fabrics, during the past year, from 30 to 33 per cent.; of domestic wool, average coarse and fine, from 25 to 33 per cent., or to lower prices, in gold, than the average in any one year since 1827; of ordinary woollens, domestic, from 25 to 30 per cent.; foreign, from 35 to 40 per cent.; of lumber, coarser qualities, 15 per cent.; finer, 20 per cent.; of coffee (good Rio,) 11 per cent.; of tea (Oolong,) 12 per cent.; of copper (ingot,) 22 per cent.; of sheet iron (American,) 20 per cent.; of printing paper, 22 to 25 per cent., and of anthracite coal, at tidewater, from \$9 93 per ton in October, 1865, to \$5 50 in October, 1866, and \$4 50 in October, 1867.

The following table exhibits in greater detail the recent reductions in the wholesale prices of various articles of ordinary consumption:

RAW COTTON—*Wholesale prices in New York.*

	Sept., 1866.	Dec., 1867.
Middling.....	35c. to 38c.	15½c. to 16c.

* During the first five months of 1867 the exports of France declined one hundred and ninety-eight million francs, as compared with the corresponding period of 1866; while the imports increased, during the same period, one hundred and seventeen millions; of which ninety-three were returned as importations of breadstuffs and other articles of food, necessitated by the insufficiency of the harvest. During the first five months of 1866 the exports of France exceeded the imports; but during the first five months of 1867 the imports exceeded the exports by three hundred and thirty-two millions of francs.

COTTON GOODS.

	Dec., 1866.	Dec., 1867.
Prints—Hamilton.....	18 cents.	12½ cents.
“ Amoskeag.....	17½ “	11½ “
“ Wamsutta.....	14½ “	9 “
Bleached cottons—New York Mills, $\frac{4}{4}$	40 “	22½ “
“ Wamsutta, $\frac{4}{4}$	32½ “	20 “
“ Slater's, $\frac{4}{4}$	22½ “	12½ “
“ Lewiston, $\frac{7}{8}$	17½ “	9 “
“ Boott R, $\frac{4}{4}$	14 “	8 “
“ James, $\frac{4}{4}$	22½ “	13½ “
“ Slaterville, $\frac{4}{4}$	16 “	9 “
Brown cottons—Appleton A, $\frac{4}{4}$	22½ “	14½ “
“ Pepperell R, $\frac{4}{4}$	22½ “	12½ “
“ Pepperell O, $\frac{7}{8}$	21 “	11½ “
“ Massachusetts E, $\frac{4}{4}$	20 “	10 “
“ Lawrence H, $\frac{3}{4}$	17 “	9½ “
“ Bedford R, $\frac{4}{4}$	15 “	8 “
Cotton flannels—Ellerton.....	37½ “	27½ “
“ Hamilton.....	30 “	21 “
“ Tremont.....	22 “	15½ “
Denims—Amoskeag.....	37 “	27½ “
“ Hamilton.....	37½ “	24 “
Delaines.....	25 “	17 “

WOOLLEN GOODS.

	Dec., 1866.	Dec., 1867.
Cassimeres, good quality.....	\$1 62	\$1 30
medium quality.....	1 25	90
low quality.....	1 00	72½
Satinets, good quality, (12½ oz.).....	82½	65
medium quality, (11 oz.).....	62½	50
low quality, (11½ oz.).....	32½	27½
Kentucky jeans, good quality, (2¼ oz.).....	50	32½
low quality, (3¼ oz.).....	19	14
Cloakings, 54 in., water-proof, (13 oz.).....	1 75	1 00
Carpets, Lowell, 3-ply.....	2 15	2 00
extra super.....	1 75	1 55
superfine.....	1 60	1 40
Hartford, extra 3-ply.....	2 25	2 05

DOMESTIC WOOL—*Wholesale prices in Boston.*

	Nov. 16, 1866.	Nov. 15, 1867.
Coarse, Ohio, Pennsylvania, New York, Vermont and Virginia, per lb.	\$0 45 to \$0 50	\$0 35 to \$0 38
Indiana, Michigan, Wisconsin, and Iowa.....	42 to 47	33 to 35
Medium, Ohio, Pennsylvania, and Vir- ginia.....	50 to 53	38 to 40
Indiana and Michigan.....	47 to 53	35 to 38
New York and Vermont....	47 to 50	30 to 36
Wisconsin, Iowa, Illinois, and Minnesota.....	43 to 47	35 to 37
Fine, Ohio, Pennsylvania, and Vir- ginia.....	53 to 57	40 to 43

New York and Vermont	\$0 50 to \$0 53	\$0 35 to \$0 38
Combing, Canada	70 to 75	58 to 60
Pulled, superfine	50 to 55	33 to 40

METALS—*Wholesale prices in New York.*

	Dec., 1866.	Dec., 1867.
Copper, American ingot, per lb.....	\$0 27 to \$0 28	\$0 21 to \$0 22
sheet	39	31½
Zinc	13 to 13½	11 to 11¾
Lead, Spanish, per 100 lbs.....	6 75	6 37 to 6 50

PETROLEUM.

Crude, 40 to 47 gravity, per gal	\$0 20 to \$0 21	\$0 16 to \$0 16½
Refined, prime, in bond	33	23 to 26

LINSEED OIL, WHALE OIL, &c.

American, per gal.	\$1 40	\$1 02 to \$1 05
Whale	\$1 25 to 1 30	68 to 74
Sperm	3 00 to 3 05	2 35 to 2 40
Spirits of turpentine.....	74	50

LINSEED OR FLAXSEED.

American, per bushel	\$3 10 to \$3 25	\$2 35 to \$2 40
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PAPER.

Printing, all rag, per lb.....	\$0 17½	\$0 13¼
Book	32	25
Binders' boards, 25 to 30 per ct. decline.		

GUNNY CLOTH.

Calcutta standard.	\$0 29 to \$0 30	\$0 20 to \$0 21
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LUMBER.

Spruce, per M feet	\$21 00 to \$24 00	\$18 00 to \$20 00
Clear pine	80 00 to 100 00	60 00 to 70 00
Southern pine	40 00 to 50 00	35 00 to 40 00

COFFEE.

Rio, good, per lb.....	\$0 17¾ to \$0 18	\$0 15½ to \$0 16
ordinary	16½ to 16¾	12¼ to 13
Maracaibo	17½ to 19	16 to 18

SALT.

Turk's Island, per bushel	\$0 56 to \$0 57	\$0 49 to \$0 50
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RICE.

Carolina, per 100 lbs	\$12 00 to \$13 00	\$8 50 to \$9 25
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TEAS—*Average wholesale prices in gold, duty paid.*

Green, per lb.....	\$0 80 to \$0 90	\$0 70 to \$0 80
Japan	70 to 75	62 to 65
Oolong	60 to 62½	52½ to 55

It is obvious, therefore, that in addition to the causes flowing from the war, and which have been operative since its conclusion, to render unsatisfactory the industrial and financial condition of the country, we have now another disturbing element in the very marked reduction of values above noted; and it is mainly, we believe, to the losses and paralysis of industry thus occasioned, that the protest against taxation and contraction, and the demand for legislative relief, has now become more urgent than at any former period. It should, however, be borne in mind that severe as may be the shrinkage of values recently experienced, affecting alike the producer and exchanger, the process is not only a healthy one, but one which has long been foreseen to be inevitable. It is, in fact, the transition from inflated to legitimate prices—a transition which must precede the re-establishment of industry on any sound and healthy basis. In short, the same tendency to recover from disease through natural agencies would seem to characterize the body social and politic as is recognized in the body organic; and the lesson which enlightened medicine teaches in regard to the one would seem to be equally applicable in respect to the other, viz., that “soothing and sustaining,” rather than “heroic” treatment is most likely to promote and hasten recovery.

It is not easy, moreover, to see in what manner the shrinkage of values in question—the immediate cause of the present industrial and financial depression—could have been averted by any recent legislation of Congress, even if it had been deemed desirable; or what connection—other than purely imaginary—there has been between the policy of the Treasury as regards contraction or funding, and the paralysis of business which is an invariable accompaniment of a fall in prices. Thus, for example, cotton, both in the form of fabric and raw material, has declined because it seems certain that the season of 1867-'68 is to close with a stock of more than a million of bales in excess of the requirements of Europe and the United States for consumption; wool, because the great wool-producing countries of the world have within a comparatively few years again and again doubled their entire product and export; paper, because the capacity to manufacture has been augmented from twenty to thirty per cent. within the last sixteen months; freights on the northern lakes, because more tonnage has been put afloat than was required to transport the entire product that required to be transported; copper, because of the excessive and cheap product of the Chilian mines; and coal, because twice as many mines have been opened, and twice as much capital invested as was necessary to supply the product needed. And this detailed exemplification might be much further extended if deemed desirable. In short, the immediate chief cause of the fall of prices has been an over-production, which the great profits of former high prices have both stimulated and occasioned; and it cannot be shown that the consumption of any one of the great staple commodities (wool possibly excepted) has during the last year materially diminished, while the consumption of some is known to have largely increased.*

* Another striking illustration of the difficulty of clearly appreciating the true relations between cause and effect in politico-economical matters, is also afforded in the case of ship-building, the depression of which important interest is often considered as entirely within the province of Congress to remedy. That this depression is, however, in a great degree beyond the power of direct legislation to remedy will appear evident, when an analysis of the causes which have led to it is instituted. These causes are in the main three: first, high prices of material; second, high prices of labor; and third, a change in the conditions of maritime trade. Now to the extent to which the prices of materials are enhanced by taxation, to just that extent can legislation, by the removal of taxes, afford relief. But the internal revenue taxes on ships, and on most of the materials which enter into their construction, have already been removed; and although the custom duties are still maintained on the importation of ship-building materials, yet the fall in prices of such materials during the past year has to a considerable degree offset the duty, and in the case of at least one article—copper—has been largely in excess of it. These changes, however, have as yet brought no relief; and simply because the removal of the taxes and the fall of prices of commodities have not as yet suf-

Reviewing the events of the past year, it would seem, furthermore, that so far from there having been any adverse influence exerted upon prices through a contraction of the currency, the tendency, in truth, has been entirely in the opposite direction; for it cannot be doubted *that a fall of prices equivalent, on the whole business of the country, to at least ten per cent. must have been equivalent to a large addition to the machinery of exchange before existing.* What the practical increase of the currency effected indirectly in this manner has amounted to, cannot be definitely stated, but in the opinion of the Commissioner it *has not been less, during the last twelve months, than one hundred millions of dollars.*

The true theory of legislation under the present condition of affairs would seem to be, not to suspend or delay recovery—painful though it may be—from abnormal prices and over-production by further inflation, but that relief should be afforded to the greatest extent possible by the removal of taxes which impede production—taxes which, when first imposed, were drawn from profits, and were therefore to a certain extent justified, but which, with the present reduction of values, fall mainly upon capital.

The Commissioner, also, would call attention, in this connection, to the fact, that while the material abatement or entire removal of internal revenue taxes from particular articles or classes of articles made by the thirty-ninth Congress has proved of substantial benefit, and has brought to the revenue system something of simplification, yet the relief experienced by the whole country has not been proportioned to the amount of revenue abandoned; or to what the relief probably would have been, had an equivalent reduction been made in the form of a uniform percentage on all the so-called industrial taxes. The reason for this undoubtedly is, that the continued imposition of taxes on the great majority of

ficiently reduced the price of labor—the high cost of which is the main reason why not only the price of ship-building material is high, but also why ships cannot now be built as cheaply in the United States as in other countries. And a reduction of wages, furthermore, to a degree sufficient to enable the American to compete with the foreign ship-builder, cannot be brought about by legislation, or by any other circumstance, until more abundant and cheaper harvests have materially reduced the cost of subsistence to the laborer.

But supposing, on the other hand, that the price of labor and of material could be at once reduced to a point corresponding to the rates which prevailed before the war, it is altogether certain that the change would not be attended with any immediate and substantial revival of ship-building, or of the shipping interest. Labor and material entering into the cost of ships are lower to-day in Great Britain and throughout Europe than at any time for twenty years previous; and yet there are few or no ships in these countries now in the course of construction; while the employment of many that are already constructed is greatly restricted.

In fact, the registered tonnage of the British empire ceased to record a progressive increase for the first time in the year 1866; the total registered tonnage (ships and steamers) being 7,306,808 tons for 1866, as compared with 7,322,604 for 1865; while the decrease in the registered tonnage of sailing vessels alone was nearly 7 per cent. This latter result, apart from the immediate depression of trade, is attributable mainly to the fact that steamers have, to a great extent, taken the place of ships, and that each steamer, through its rapidity of movement, supplements from four to six sailing vessels of equal capacity. Iron vessels are also being rapidly substituted for wooden; a circumstance which finds striking illustration in the fact that out of the 2,808 steam-vessels registered in Great Britain on January 1, 1867, only *fifty-three were reported as constructed of wood.* Aside, also, from these causes which have tended to restrict the building of wooden vessels, and which are universal in their influence, there are others equally operative in the same direction, which are, in a measure, peculiar to the United States. Thus, previous to 1861 a maritime tonnage was required adequate for a transatlantic movement of about three million bales of cotton per annum; but from 1862 to 1866 this immense business was practically annihilated, and since then has been but partially restored. A similar experience has also characterized the extensive coasting trade that formerly was requisite for the transaction of the business between the northern and southern sections of the country. The repeal of the reciprocity treaty, and the imposition of all but prohibitory duties on the importation of foreign wool—formerly imported to the extent of seventy million pounds per annum—have also contributed to lessen the demand for the employment of vessels.

While, therefore, the American ship-building and ship-employing interests have strong claims upon the government for relief, it seems certain that relief can be afforded by legislation to only a very limited extent.

products has been used as a pretext or a cover for refusing to make abatement in the prices of those which were entirely exempted or favored, and in proof of this some instances could be referred to, in which the reduction of taxation on particular articles was almost immediately followed by an enhancement of their price; and of many in which the price remained nearly stationary.

It cannot, however, be now doubted, that a removal of all the internal taxes which materially impede production, with, possibly, some slight modifications of the tariff, will be followed by an immediate and great revival of domestic industry; inasmuch as evidence of the most conclusive character has been presented to the Commissioner, showing that the decision respecting the continuance or removal of taxes on certain leading branches of industry will, of itself alone, determine whether manufacturing at current prices shall be carried on at an actual loss, or with a small margin of profit.

In the previous report of the Commissioner it was proved, that while up to the commencement of the year 1867 the average advance of commodities was about ninety per cent., that of wages was not in excess of sixty per cent. Now, however, the case is being entirely reversed; commodities have fallen so much more rapidly, that the purchasing power of wages, even when reduced, is probably greater at the present time than when they had attained their maximum. The condition, therefore, of domestic industry, when once revived through the removal of taxes, will probably continue to improve with great rapidity, for production will rapidly follow consumption, and production in turn is the great legitimate source of both national wealth and national revenue.

But important as may be the demands on behalf of industry, the first and paramount consideration in any proposed revision of the revenue system is to fully insure to the government an ability to meet its expenditures; and although a removal of the so-called industrial taxes can, as already shown, be provided for in a great degree by the reduction of expenditures, yet even then there will remain, over and above the receipts from customs, a very considerable sum to be raised from internal or domestic sources. The assertion, however, is frequently made, and is not unweighty in argument, that the whole of this sum can and ought to be easily raised by the imposition of taxes on spirits, tobacco, and a few other articles of luxury; but such a conclusion, plausible as it may appear, unfortunately finds little support in the results of any previous domestic experience.

To determine, however, what basis for practical legislation in the way of reform really does exist, the Commissioner would next ask attention to the sources available for internal revenue, other than those dependent upon the ordinary industries; and for the purpose of eliminating in this discussion to the greatest extent possible the element of uncertainty, he bases his estimates in all instances upon the supposition that the existing faulty and imperfect system of revenue administration is to be, for the present, substantially maintained and continued.

DISTILLED SPIRITS.

Of the various available sources of internal revenue that of distilled spirits ranks first in importance. The attempt, however, thus far to collect any legitimate revenue from this source has, as is well known, proved a most lamentable failure, and for the following obvious reasons: first, the tax has been placed at such a rate as to constitute in itself so great a temptation to fraud, that average human nature, as it exists in the United States, is not able to resist it; and secondly, the system under which the officers have been selected to collect the tax and supervise the manufacture has not, thus far, recognized *honesty, intelligence, and business capacity* as the *first, only, and essential* qualifications for appointment.

The Commissioner does not propose to enter into any argument to prove the truth of these statements, for the experience of the last two years has made them, as it were, self-evident; but he would ask attention, briefly, to what may be regarded as the positive facts of the case.

The amount of distilled spirits produced in the United States, immediately prior to the year 1861, undoubtedly approximated to *one hundred millions of gallons per annum*. After that year the production greatly declined; first, by reason of the substitution of the cheaper distillates of petroleum in the place of burning fluid for illuminating purposes; and secondly, on account of the tax, which, by greatly enhancing the price of alcohol, largely diminished its uses for industrial, scientific and medicinal purposes. The imposition of the tax, in the first instance, probably reduced, in some degree, the consumption of cheap spirits for drinking; but this influence was only temporary in its duration, and all the evidence obtainable is to the effect that the consumption for drinking purposes is now greater than at any former period.

The *present* production of distilled spirits in the United States, theoretically available for assessment and revenue, is undoubtedly about fifty millions of proof gallons per annum; and although statements implying a larger annual production and consumption are continually put forth, and are made to some extent the basis of financial reasoning, they are supported by no evidence, and are entirely unworthy of credence.*

The largest amount of revenue collected in any one year, since the imposition of the present tax of two dollars, has never been in excess of thirty millions of dollars, (\$29,482,078 in 1866, and \$29,160,409 in 1867,) or, in other words, the government has thus far succeeded in collecting the tax on somewhat less than one gallon of proof spirits to every three gallons that has been manufactured.

The tax thus evaded has not, however, through the enhanced price of spirits, inured, to any considerable extent, to the benefit of the consumer; which enhancement, if not on an average equal to the cost of manufacture, plus the government tax, has been sufficient to afford an annual aggregate of profit to the illicit dealers of at least thirty millions of dollars; which sum, moreover, may be taken as the measure of the present inducement to evade and defeat the law. Under these circumstances the practical question which presents itself is this: What can be done to draw from a source, which all are agreed should contribute largely to the expenses of the government, a greater amount of revenue?

As the failure to collect the revenue from distilled spirits has been due, in no small part, to the fraudulent complicity and incompetency of the revenue officials, is a fact that cannot be questioned, the first step, therefore, in the way of reform, would seem to be to provide for the immediate enactment of a new and different administrative system. The success of such a measure, however, judging from the little favor given in the thirty-ninth Congress to the so-called "civil service bill," is, at least, doubtful; and in case the reform under consideration should now be ordered by Congress, some considerable time would inevitably elapse before the new system could be made effective.

But even accepting the question of reform as settled, it is certain, in the opinion of the Commissioner, that its influence would only in degree compass the end desired. The states of central Europe, with a dense population and thoroughly

*In Great Britain, where the statistics of the production and consumption of distilled spirits are known to be reliable, the estimate of the consumption of spirits given to the Commissioner by the authorities, during the past year, was 0.743 gallon per capita. In Great Britain, however, the consumption of beer largely supplants that of distilled spirits. In the province of Nova Scotia, where the domestic production of distilled spirits is forbidden by law, and all liquors consumed are imported, the returns of importations, which may be presumed to be accurate, indicate a consumption of 1.3 gallon per head. In Canada, the estimated consumption during the year 1864-'65, based on data which is believed to be entirely reliable, was $1\frac{1}{4}$ gallon per capita.

organized police, have also provided a civil service administration, which insures the highest degree of integrity and capacity in its officers; and yet in Austria, Prussia, Belgium, Holland, and the smaller German states, the idea of collecting any large amount of revenue from a high tax on distilled spirits has been practically abandoned. In France, furthermore, the recent advancement of the tax on spirits from sixty-six cents to about ninety cents per gallon has brought no considerable increase of revenue, and the measure, financially, is reported to the Commissioner as a practical failure. In Russia the government secures a large revenue from spirits only by monopolizing the business of distilling all domestic liquors and selling the products. In Great Britain alone is the collection of a high tax on spirits (ten shillings per gallon) in any degree successful; but here, contrary to general assumption, the tax is not in excess of that adopted in the United States, but somewhat less, (*viz.*, 7*s.* 4*d.* = \$1 83,) being levied on the imperial gallon and on a different standard of proof. In Great Britain, moreover, a mixture of alcohol is allowed to be used for industrial purposes, duty free, under certain circumstances; and the commissioners of inland revenue, in their annual report for 1863, assert, "*that if this mixture had not been devised for the relief of our manufacturers, it would have been almost impossible to maintain the present high rate of duty.*"

In discussing, during the past season, the expediency of a high rate of duty with the leading officers of the British excise, the opinion was also expressed to the Commissioner, that were the system to be commenced *de novo* in Great Britain, a collection of the present tax, even with their almost perfect revenue administration, would be found very difficult. It should be also noted that in Ireland, where the conditions of population and police are somewhat different, the tax on spirits is resisted to a much greater extent than in England or Wales; the present average number of arrests in Ireland for illicit manufacture being nearly *three thousand per annum*, which ratio, applied to the population of the United States, would be equivalent to upward of nineteen thousand per annum.

But, while admitting the results of European and domestic experience in this matter, the opponents of a reduction in the rate of taxation will undoubtedly again present, as they have heretofore, the argument, that all the reasons to be given in favor of the reduction of the rate of \$2 will apply equally well to almost any lower rate that can be practically adopted; or, in other words, that the manufacturer who will cheat with the tax at \$2, will continue to do so at fifty cents; and that the removal of all extraordinary inducements to fraud will be equivalent to abandoning all idea of raising from spirits any considerable amount of revenue. To this it may be said:

First. That, in determining the tax, there is certainly some line of demarcation between moderation and excess, and that \$2 per gallon is excessive, and higher than is imposed by any other nation.

Secondly. That the inducement of the great profit to be obtained from evading a \$2 tax undoubtedly tempts many to engage in illicit manufacture who would be unwilling to do so with a certainty of realizing a much smaller rate of profit. This proposition, although almost seemingly self-evident, finds a striking confirmation in the fact that the number of distilleries, in certain sections of the country, has increased just in proportion as the tax on spirits has been augmented. Thus, for example: In the eighth collection district of the State of New York, there was, before the internal revenue law went into operation in 1862, but one distillery; when the tax of twenty cents was imposed some five or six additional distilleries were started. When at sixty cents about one dozen were in operation; but this number under the \$2 tax increased to about forty. Furthermore, the tax collected in one distillery in this same district in one month in 1864, under the sixty-cent tax, was one-third more than was paid in the aggregate by thirty distilleries in the eight months succeeding November 4, 1864 when the tax was \$2; or, in other words, one distillery in one month in 1864, paid \$58,819 at

sixty cents per gallon, while thirty distilleries, in eight months of 1866-'67, paid at \$2 per gallon only \$33,664.

Thirdly. The reduction of the tax to fifty cents per gallon would entirely prevent the extensive and increasing smuggling of distilled spirits on the northern frontier, as the tax in the British provinces would then be in correspondence or in excess of our own, and thus cut off all margin for profit. It would also greatly diminish or entirely destroy the illicit manufacture of spirits from molasses in the seaboard cities, as this article (mainly imported) could not, by reason of its greater cost, be used to advantage as a substitute for grain. The extent to which legitimate industry is burdened by the continuance of the present tax was fully discussed in the report of the revenue commission in 1865; but one striking illustration, growing out of the events of the past year, may be adverted to. In the spring of 1867 the Drug Exchange of Philadelphia passed a resolution that, in order to assist the government in the collection of the tax on distilled spirits, they would in no instance buy, or become parties, either directly or indirectly, to the sale of any spirits, for less than the average cost of production, plus the government tax. These resolutions have, it is believed, been faithfully adhered to, and the result is, that the manufacturing druggists and chemists of Philadelphia have experienced a great decay in certain branches of their business, which have been attracted elsewhere by the competition of the more unscrupulous.

The Commissioner would therefore recommend, as he has done in his previous reports, that the attempt be no longer persisted in on the part of the government to collect a tax which all experience shows cannot be collected, and whose continuance is utterly demoralizing in its influence, and in a high degree injurious to industry, but that the rate be reduced to fifty cents per gallon as a maximum.

Whether any loss of revenue would occur from any such reduction may well be doubted, especially when it is remembered that the government has thus far received but a small additional revenue in any one year from a tax of two dollars per gallon over and above what it did for the fiscal year ending June 30, 1864, when the tax was from twenty to sixty cents per gallon.

In order, however, to insure against any loss of revenue, but rather to make its increase certain, the Commissioner would propose a new system, based on the plan of dividing the collection of the tax between the manufacture of the spirit and its sale, and making both a part of one and the same system. The leading features of this system are as follows:

First. To reduce the tax to fifty cents per proof gallon as a maximum, and make its collection obligatory at the place of manufacture; abolish all bonded warehouses for the storage of spirits, except possibly a temporary wareroom at the distillery, and forbid all transportation of spirits in bond. Recognizing, also, the fact that any legislation which is certain to bring relief to and promote the industrial interests of the whole country is sufficient to warrant the disregard of the interests of a comparatively small number of individuals, the special tax or license to be imposed upon distillers, now \$100, should be advanced to at least \$1,000, and that the same should be made applicable to rectifiers.

The impracticability of the plan of collecting the tax through what is called the "capacity" system, has been so completely demonstrated by the Commissioner of Internal Revenue in his recent report that any further reference to it is unnecessary.

Some one of the recently invented spirit meters may, however, afford such additional safeguards against fraud as to render its obligatory use most desirable. It should, however, be borne in mind that the use of a meter will only prove effective against fraud in the case of distilleries which are known and recognized; and that it is the secret distilleries, working illicitly, that are likely to prove hereafter the most difficult to manage. It is not probable that even an effective reform of the administrative system would do much toward breaking up the very

large number of illicit stills which are believed to be in continual operation in the remote and sparsely settled sections of our country ; but for these a reduction of the tax is the only remedy, for illicit whiskey, on the average, costs at least fifty per cent. more than that produced legitimately, on a large scale, with the most economical forms of apparatus.

In estimating the probable amount of revenue to be derived from a tax of fifty cents per gallon on proof spirits, it should also be remembered that there would be, with this reduction, a very large increase in the use of alcohol for industrial purposes, which increase good authorities have estimated at from eight to ten millions of gallons per annum. Such a result, furthermore, would bring with it this additional advantage : that it would lead to an increased market for several million bushels of western grain ; and that much of the grain which would thus be made applicable for use, being damaged by overheating, is of little value for any other purpose than the production of alcohol. On an estimated increased annual product of from fifty-five to sixty millions of gallons of proof spirits, and through the increase recommended in the "license" or "special" tax on distillers and rectifiers, the Commissioner is of opinion *that a tax of fifty cents per gallon would yield a revenue of over twenty-five millions of dollars per annum.*

Secondly. The special tax annually imposed on *retail* dealers in liquors is now \$25, and is at present yielding a revenue of about three millions of dollars per annum. With the reduction of the tax on the manufacture of proof spirits to fifty cents per gallon, this special tax might be advanced to \$100, thereby increasing the aggregate revenue from this source to from ten to twelve millions of dollars per annum.

Thirdly. The special or license tax imposed on wholesale dealers in liquors is \$100 when the annual sales are not in excess of \$50,000, and one-tenth of one per cent. on the amount in excess of that sum. The revenue obtained during the last fiscal year from these taxes was, respectively, \$982,135 and \$114,715, making a total of \$1,096,850. The special tax imposed upon rectifiers is \$25 for each 500 barrels produced, and yielded, the last fiscal year, the sum of \$80,470. The total amount received from both wholesale dealers in liquors and rectifiers was \$1,177,320.

The Commissioner would propose that the special taxes referred to under this head should be repealed, and that a tax of from two to three per cent. be imposed on the value of all spirits sold at wholesale, to be paid monthly, and a tax of ten cents per gallon on all spirits rectified, to be paid weekly. A tax of $2\frac{1}{2}$ per cent. on sales, and ten cents on spirits rectified, will, in the opinion of the Commissioner, yield a revenue, which cannot be easily evaded, of at least twenty millions of dollars per annum, making a total amount of annual revenue which can probably be derived from the tax on distilled spirits, under the proposed system, of from *fifty to sixty millions of dollars.*

The demoralizing influence of great gain from a successful evasion of the law in the production of distilled spirits being also in a degree taken away by a reduction of the tax in the first instance, a large indirect gain of revenue from other sources might also be reasonably anticipated.*

*As indicating in a degree the extent of the traffic in spirituous liquors in the United States, and therefore of the probable success of the proposed new system, the Commissioner would call attention to the following *aggregate amount of sales* by the retail dealers in liquors in the principal commercial cities of the country during the fiscal year ending June 30, 1867, as deduced from the receipts of internal revenue :

New York.....	\$68,506,155
Cincinnati.....	44,720,437
Philadelphia.....	43,635,840
New Orleans.....	37,588,582
Chicago.....	30,462,920
Baltimore.....	28,950,367

FERMENTED LIQUORS.

The continued increase of the revenue from the tax on fermented liquors is gratifying; yet the amount received from this, in common with all other sources of internal revenue, is undoubtedly much less than what is legitimately due to the government. An annual increase of about \$700,000 since the method of collecting the tax by means of stamps was adopted, indicates that the new plan has not been successful; though a part of the increase noted is undoubtedly due to a legitimate increase of production and consumption—especially of lager beer.

The amount of revenue that may be relied on from this source during the next fiscal year is about *six millions of dollars*. The statistics obtained relative to the erection of additional breweries and malting houses furthermore indicate that the production and consumption of malt liquors, and theoretically of revenue, is now increasing at the rate of from ten to fifteen per cent. per annum. Were the proposed reforms in the administration of the civil service to be effected, an immediate increase of revenue from this source to seven millions of dollars per annum might, in the opinion of the Commissioner, be safely anticipated. As an additional safeguard against fraud, it has been proposed to the Commissioner to substitute for the present paper stamp a species of metallic stamp, secured to the barrel by a simple and ingenious device, in such a way that the stamp can be attached without trouble, and yet not removed without such defacement as to make its further use almost impracticable. If, as seems probable, it may be found for the interests of government to adopt this new method, it is desirable that the power already given to the Commissioner of Internal Revenue to prescribe stamps or change any now in use, should be further increased by the addition of authority to change the mode of cancellation to some other than that now prescribed by law; and for this purpose it is recommended that section 53 of the act of July 13, 1866, be amended by adding after the word “cancelled” the following: “or shall be cancelled in such manner as the Commissioner of Internal Revenue shall deem best.”

TOBACCO.

As a source of internal revenue tobacco ranks next in importance to distilled spirits. The collection of a legitimate revenue from tobacco is, however, environed with even more difficulties than is experienced in the case of distilled spirits; while the frauds perpetrated in the manufacture of tobacco are, in the opinion of the Commissioner, comparatively greater. Some of the principal methods, reported to the Commissioner, by which these frauds are accomplished, will be briefly stated:

First. The chief and most extensive agency by which the revenue is success-

St. Louis.....	\$24,989,062
Albany.....	23,736,023
Detroit.....	14,308,290
Milwaukee.....	14,221,870
Newark.....	13,994,917
Louisville.....	13,633,335
Brooklyn.....	13,509,675
Cleveland.....	13,344,780
Buffalo.....	13,085,820
Mobile.....	11,797,590
San Francisco.....	10,991,332
Providence.....	10,234,245
Boston.....	9,945,255
Charleston.....	8,553,975
Pittsburg.....	7,434,645
Total	<u>457,645,115</u>

fully evaded grows out of the complicity or incompetency of officials. In fact, the present method of collecting the revenue is made so far dependent upon individual inspectors that when honesty is wanting the check derived through inspection becomes almost worthless.

Second. The use of counterfeit or illegal inspection brands. Each inspector furnishes his own brands in whatever style he chooses, and there is no uniformity in the method of inspection. In some districts the brand "smoking" appears on the casks or packages which have been inspected and branded as such; while in other districts this word is omitted; thus enabling chewing tobacco to often escape with a fifteen cent tax, when by law it is required to pay forty cents. Inspectors are frequently removed; but when this is the case they retain their brands, and there is nothing but general vigilance to prevent inspection in large quantities, either by themselves or others, after their removal. Stencil cutters, in executing an order for an inspector, may make any number of *fac similes* and dispose of them to manufacturers; or any dexterous person can imitate a branding plate so closely as to prevent the counterfeit markings from being readily detected.

Third. The continued use of inspected packages, and the collection of the inspected heads and portions of packages once used to be used again in the construction of new ones.

Fourth. Having a large quantity of smoking tobacco inspected and afterward removing it and substituting chewing tobacco—charged with a higher tax—in its place.

Fifth. In some districts it is customary, in order to facilitate business, to allow small packages or bundles, of from one to ten or more pounds each, to be sold without inspection marks, the manufacturer simply entering in a small book the amounts, to be added up occasionally by the inspector. In this manner no inconsiderable portion of "fine cut," sold in rolls or foil, escapes taxation.

Sixth. An irresponsible person may rent a cheap building, purchase some old machinery, hire motive power, obtain a license, and give bonds for \$3,000 for the purpose of manufacturing smoking tobacco. He may obtain his leaf from another interested party, or buy it daily, and dispose of his goods as fast as made. Under the present law he can continue this business for sixty days, have his tobacco properly and faithfully marked and branded, and become a debtor to the government, on account of the taxes on his product, from \$20,000 to \$25,000. Before the expiration of the sixty days he disappears, leaving to the government his machinery and bond—if that happen to be good—amounting in all to, perhaps, a value of \$5,000. The manufacturer in question, thus disappearing, appears again under another name, in another locality, and again successfully perpetrates the same system of evasion.

Seventh. The use of hand-cutting machines in families throughout the country.

Eighth. The abuse of the bonding system.

Under these circumstances it is not surprising that an inquiry into the state of the tobacco trade should reveal the following anomalous results:

Smoking tobacco, marked as properly inspected, is reported as being extensively sold at from sixteen to twenty cents per pound, when the elements of its cost are as follows: Raw material, seven to eight cents per pound; cost in manufacturing, one and a half to two cents; tax, fifteen cents; making a total net cost of about twenty-four cents. Fine-cut chewing tobacco is also largely sold at much less than its proper net cost, supposing the taxes to have been paid upon it.

The result of such transactions is that legitimate manufacturers are struggling to do business in the face of a ruinous competition, while the unscrupulous are rapidly accumulating large fortunes. Respectable dealers also gradually yield to the apparent necessities of the case, and purchase their tobacco, without question, where it is offered the cheapest.

A letter, addressed to the Commissioner by one of the leading tobacco manufacturers of the west, says: "It is a fact that frauds on the revenue, in respect to tobacco, are becoming so common that it is regarded by a large portion of the community as a venial offence, and it may be taken for granted that manufacturers of tobacco pay only a portion of the tax. It is no sure evidence, moreover, because a house reports a large tax, that it is strictly honest; for if a portion of the tax is evaded they can undersell others, and thus greatly increase their business. We also find through the country new and unknown men in the business, who by their low prices are taking the trade."

The Commissioner would also state that the books of some of the largest tobacco manufacturers in this country show that their aggregate sales of *smoking tobacco* for the whole of the last year have not been in excess of the average of sales which, before the imposition of the tax, were effected in a single week.

The interests of the government require, and the people expect, that a large revenue should be collected from tobacco; but by what method of law and procedure the difficulties which attend the collection of the taxes imposed on this article can be best overcome, it is not easy to say. In truth the subject has never yet received from any officer of the government that thorough investigation and study which its importance demands, and which have been given to other specialties of taxation. A very slight investigation, however, would seem to establish the fact that in this, as in nearly every other department of the revenue, the main cause of the present discreditable condition of affairs may be referred back directly to the imperfect administration of the law, growing out of the manner in which the inspectors are selected and appointed. Remedy this, and the difficulties which now attend the enforcing of the law and the collection of the taxes will in a great degree be removed.

In addition to such reform, the "trade" very generally, as the result of their experience during the past few years under the internal revenue, have united in a recommendation that the taxes on tobacco of all kinds be collected and paid by means of stamps elaborately engraved, and representing specific quantities. The exact method in which the stamps shall be used is, however, to some extent a matter of disagreement among the advocates of the proposed new system.

By some it is proposed that there shall be no restriction upon the method of packing tobacco, but that stamps shall by requirement of law be affixed to every package, including foil and roll; and that all packages in excess of *three* pounds in weight shall have, in addition to the stamp, the brand of an inspector. The portion of the trade referred to also recommend: First, That the tax be reduced from forty to twenty cents on chewing, and from fifteen to ten cents per pound on smoking tobacco; and that in such case the prepayment of stamps be made compulsory: or, that in case the tax be not reduced, the bonds of all manufacturers of chewing and smoking tobacco be largely increased, and the issue of stamps on credit by the collector be limited to fifty or seventy-five per cent. of the amount of the bond. Other representatives of the tobacco trade, not less influential and intelligent than the former, recommend that the law be so amended as to require the sale of all chewing and smoking tobacco to be made in packages to which a stamp is affixed; that the maximum weight of package shall not exceed one pound; that all smaller packages shall be some multiple of a pound in ounces; that, for convenience and simplicity in calculation, the taxes be fixed at sixteen cents per pound (or one cent per ounce) for smoking tobacco; and thirty-two cents per pound (or two cents per ounce) on chewing tobacco, in place of the present rates of fifteen and forty cents; that prepayment of the taxes be made in all cases obligatory; and that all packages of tobacco offered or held in possession for sale, without the requisite stamp affixed and cancelled thereon, be forfeited.

The taxed production of tobacco for the fiscal year 1867 was 45,635,000 pounds. With the adoption of the stamp system, and the requirement of sale

in packages, the Commissioner, from data furnished to him by the trade, is of the opinion that taxes, as a minimum, could be collected from sixty million pounds of chewing tobacco, and from thirty to forty million pounds of smoking tobacco—thus greatly increasing the revenue at present derived from this article.

Furthermore, the trade all unite in recommending that the use of hand machines for cutting tobacco for family use, or other purposes, be strictly prohibited, or made subject to a heavy special tax or license; that all brands now in use by inspectors be cancelled and destroyed, and that new ones, of uniform and elaborate design, be prepared and issued to inspectors by the Treasury Department at Washington; and that the return of the same to the Commissioner of Internal Revenue, when worn out or broken, or at the expiration of office, be made obligatory.

It is also recommended, that it be made hereafter a penal offence for any stencil-cutter, or other person, unless employed by the Department of the Treasury, to cut or make any plate for the branding of tobacco.

In these recommendations and suggestions of the trade the Commissioner generally concurs; and is further of the opinion, that the adoption of the stamp system, coupled with the requirement as to the sale of chewing and smoking tobacco in packages with prepayment of tax, will be found most to the interest of the revenue. The details of the plan, which does not propose any restriction as respects the sale in packages, drawn up by a committee of the trade in the form of a law, will be found in an appendix to this report, marked D.

The plan of collecting the tax from cigars, by means of a small stamp of thin paper attached to the "cut" or "light" end, has been often proposed, and would seem to be not impracticable. If such a plan could be adopted and carried out, and the tax fixed at one cent on each cigar, a very large additional revenue might be derived from this article, and at a very small expense for collection. As the present consumption of cigars, domestic and foreign, in the United States is estimated at from one thousand to twelve hundred millions per annum, a tax of one cent for each cigar on this consumption would, theoretically, afford an annual revenue of from ten to twelve millions of dollars; while the receipts from this source during the last fiscal year were less than three and two-thirds millions.

The total revenue derived during the fiscal year ending June 30, 1867, from the internal taxes on cigars and tobacco, was \$19,705,827. From this source during the next fiscal year, with the present method of collection remaining unchanged, a receipt of twenty millions may be reasonably anticipated; but with reform in administration, and the use of stamps upon tobacco, as indicated, this revenue might probably be increased to thirty millions of dollars as a minimum.

INCOME TAX.

A considerable falling off in the revenue to be derived from the income tax, for the present and succeeding fiscal years, may be expected, both from the reduction of the tax under the act of March 2, 1867; and also from the losses recently experienced through the shrinkage in the value of commodities. The amount, in the opinion of the Commissioner, which may be anticipated from this source for the next fiscal year, will be about thirty-five millions of dollars.

Under the present law imposing an income tax, the exemption of \$1,000 from taxation is allowed unqualifiedly to all persons returning an income. The allowance of an exemption of this character in the original framing of the law was undoubtedly founded upon an English precedent, which exempts from taxation incomes of less than £100; allows an abatement of £60 on all incomes of £100 a year and under £200, but does not allow any deduction from incomes in excess of £200; the object being not to favor the recipient of large or ample revenues, but only those whose incomes are sufficient to meet the most moderate expenditures. In the United States the same good purpose has been recognized,

and its attainment secured by an income exemption of double the amount allowed in Great Britain; but the original object of the exemption would appear to have been entirely lost sight of in making the exemption absolute and unqualified; for what in the one case is an allowance to necessity, becomes in the other a mere increase of abundance. The Commissioner therefore recommends that the law be so amended, that the exemption shall apply only to incomes which are not in excess of \$1,500 or \$2,000.

There would also appear to be another curious anomaly in the law imposing an income tax, which allows, on the one hand, an unqualified deduction from income of the amount paid for rent, and, on the other hand, does not consider as income, in any degree, the rental value of property held and enjoyed by its possessor. In this there is no little of inconsistency, for, while in all other departments of the revenue, it is accepted as a fundamental principle that luxuries especially should be taxed, in this they are specially exempted. Thus, under ordinary circumstances, a house and a portion of land is regarded as a necessity; but it may be made a luxury—so much so that the term *palace* or *palatial*, as applied to a residence, is used figuratively to express the highest degree of luxury. There would seem, therefore, no good reason, when a sufficient and proper sum is exempted in the first instance from an income tax, why this exemption should be further increased by the addition of rentals or rental values; and, in any event, it seems right that if an individual chooses to employ his wealth by occupying tenements and ornamental lands, whose rental value is the representative of large property, all such rental, in excess of a certain amount, should be considered as a luxury, and taxed accordingly.

STAMPS.

The revenue from stamps, during the last fiscal year, was \$16,094,718, and as the receipts from this source are likely to increase, under almost any circumstances, an estimate of \$17,000,000 for the next fiscal year 1868-'69 must be considered as moderate. The present legitimate revenue from stamps ought to be at least \$25,000,000, and would be, were not the tax evaded by an omission to use stamps in accordance with the requirements of the law, and by a non-cancellation and re-use of them. These two methods of fraud may be greatly checked by providing for a closer and more effective inspection,* and by requiring that henceforth all revenue stamps shall be printed in fugitive inks, (water colors,) as is the general practice in Europe, and that some common and effective method of cancellation be made obligatory for all stamps exceeding twenty-five cents in value, at least as regards brokers, bankers, lawyers, notaries, and commercial men having a fixed place of business. Recognizing the necessities of the department in this latter particular, several most ingenious inventions and devices, mechanical and chemical, have been submitted, and it seems probable

*In order to provide for such more efficient stamp inspection, the Commissioner would recommend that the provisions of law relative to stamps be amended by the addition, after section 5 of the act of March 2, 1867, of the following new section:

That each and every assistant assessor is hereby required to visit every part of his division during the last ten days of each and every month, and make particular examination as to the sale of goods liable to stamp taxes, and shall serve upon every person engaged in the sale of such goods a printed form of return, headed with the 169th section of the act of June 30, 1864, and the amendments thereto, and shall have said returns filled up with statement that the law has been complied with in the sale of such goods, and sworn to; and shall, with an alphabetical list thereof, deliver them to the assessor of the district with his regular monthly list. And where any person engaged in such sales cannot make oath to having fully complied with all the requirements of the excise laws pertaining thereto, a statement shall be made on the return setting forth the facts, and the assessor shall assess the taxes which may be due for the non-use of stamps, and return the assessment to the collector, and shall, at the same time, report all such cases to the Commissioner of Internal Revenue for his decision as to civil penalties.

that, at no distant day, some plan can be adopted by the treasury which will render the successful re-use of a stamp once cancelled all but impossible.

As the law now stands, receipts for the payment of any sum of money or debt exceeding twenty dollars in amount are liable to a stamp of the value of two cents, but the law does not prescribe definitely whether the stamp shall be affixed or cancelled by the maker or receiver of the receipt. It is believed that if the obligation was made definite and imperative upon the maker some increase of revenue would accrue, and some cause of misunderstanding be obviated. As a tax of this character, moreover, is not onerous, does not, in any degree, impede industrial production, and yields considerable revenue, the Commissioner, with a view of increasing the revenue, would recommend that the law be so amended as to make all receipts in excess of ten dollars, in place of twenty dollars, liable to stamp duty.

And in recommending these several augmentations of taxes, the Commissioner would take occasion to say that his object in so doing is not a desire to absolutely increase the internal revenue, but to insure to the government such an amount of revenue from a few unobjectionable sources as will allow of the removal of those taxes which are unquestionably impediments in the development of the country.

LEGACIES AND SUCCESSIONS.

The receipts of revenue from taxes on legacies and successions (\$1,861,429) have increased during the past year about \$700,000, but it is clear that the government does not, as yet, collect from these sources more than one-half of the amount to which it is rightfully entitled. With a view of insuring a more perfect collection of these taxes, the appointment of special officers charged with the execution of this portion of the internal revenue act would seem to be desirable, as an intelligent and careful supervision of the transactions on which these taxes are based is necessary to secure a legitimate revenue. For the next fiscal year, a revenue of two millions of dollars may be safely counted upon from these sources.

TAXES ON GROSS RECEIPTS, BANKS, SALARIES AND MISCELLANEOUS.

The revenue derived during the last fiscal year from the above several sources was as follows :

From taxes on gross receipts (under which head are included the receipts of telegraph, express, and insurance companies, the passenger receipts of railroads, steamboats, and stages, of lotteries and theatres, and formerly of advertisements).....	\$7, 444, 719
From bank dividends, circulation, and deposits.....	9, 990, 358
From tax on salaries.....	1, 029, 992
From miscellaneous taxes, viz: from billiard tables, carriages, watches, &c., also from passports.....	2, 033, 369
From fines, penalties, and forfeitures.....	1, 459, 171
	21, 957, 609

Making an allowance for the repeal of the tax on advertisements, and some other possible deficiencies, it will not be unreasonable to expect that substantially the same amount will continue to be drawn from these sources in the immediate future.

The whole amount collected from theatres, museums, opera and concert halls, on account of the special tax of \$100 imposed on the same, during the last fiscal year, was \$18,146, which amount would indicate the existence of about

one hundred and eighty establishments of this character in the United States. The amount received from the tax of two per cent. on the gross receipts of such establishments was \$194,039. By substituting in place of this latter tax a fixed sum for each performance, to be paid by means of permits sold by the collectors of the several districts, under proper restrictions, or by increasing the tax on gross receipts to four per cent., the annual revenue from this source could, it is believed, be considerably increased.

TAX UPON RAW COTTON.

As the cotton tax and the reasons in favor of its repeal have been considered in a recent special report, any further detailed reference to this subject is here omitted. If the Commissioner, however, in now advocating the repeal of a tax, for the imposition of which he was formerly earnest, should seem to have exposed himself to the charge of inconsistency, he would say in reply, first, that it is of much greater importance that he should be ultimately right than that he should have been consistent; and, secondly, that the argument which was legitimate in favor of the tax when cotton was from thirty to fifty cents per pound, and the tax constituted but a fraction of the planter's profit, entirely fails of application when the price of cotton has become so greatly reduced that the tax necessarily falls upon capital.

RECAPITULATION OF INTERNAL REVENUE RECEIPTS AS ESTIMATED.

It will be remembered that, according to the estimates heretofore presented of expenditures and receipts from customs, there remained to be provided for from internal revenue sources the sum of \$170,000,000. Of this amount, it is believed that the sources above referred to in detail may be relied on to furnish one hundred and fifty-two millions of dollars (\$152,000,000) under almost any contingency, without the necessity of the further continuance of a single one of the so-called industrial taxes.

The receipts from these several sources may be recapitulated as follows, viz:

From distilled spirits (new system).....	\$50,000,000
From fermented liquors	6,000,000
From tobacco and its manufactures	20,000,000
From income.....	35,000,000
From stamps	17,000,000
From legacies and successions	2,000,000
From banks, railroads, &c.....	10,000,000
From salaries.....	1,000,000
From gross receipts.....	7,440,000
From miscellaneous, (schedule A., &c.)	2,100,000
From fines, penalties, &c.....	1,460,000
	152,000,000

Accepting the above estimates as correct, there then remains to be provided for from some other sources a deficiency of eighteen millions (\$18,000,000) necessary to make up the required sum of one hundred and seventy millions, with such additional amount as may be provisionally required to meet unexpected or extraordinary contingencies.

SPECIAL OR LICENSE TAXES.

To meet such deficiency, the so-called "special" or "license" taxes, and the taxes on sales, which have not been included in the above estimates, may be relied on; and if it should be thought desirable, they may be modified, with little

trouble and inconvenience to the business interests of the country, in such a way as to afford a large additional revenue. In fact, this class of taxes are so readily manageable, and admit of such an indefinite expansion without directly impeding industry or production, that they may be considered in the light of a revenue reserve.

The amount derived from the special taxes (license) for the last fiscal year was \$18,186,446 50; and from sales, auctioneers, and brokers, including sales by wholesale dealers in excess of \$50,000, \$4,114,075 47; making a total of \$22,300,520 97.

Deducting from this aggregate the receipts from the special taxes on distillers, rectifiers, and wholesale and retail dealers in liquors—which it is proposed to make hereafter a part of the new system for collecting a revenue from distilled spirits—there remains the sum of \$18,156,518.

It is, however, recommended, in the event of the entire removal of the so-called industrial taxes, to place the manufacturers and the wholesale dealers on a corresponding basis, and impose upon them a special tax of \$100, when the value of their annual sales is not in excess of \$50,000, and an additional tax of \$2 for every additional \$1,000 in excess of \$50,000. This modification of the law will, it is believed, be generally acceptable to the industrial interests of the country, and will produce an additional revenue, over what is now obtained from the taxes on wholesale dealers, of about \$11,000,000.

By recasting, furthermore, the whole present schedule of special taxes or licenses, and increasing the amount charged to the different trades and professions in a moderate degree—grading them at the same time in such a way as to render them but little burdensome or oppressive—an aggregate revenue from all these sources may be expected to the extent of about fifteen millions of dollars (\$15,000,000) in excess of the receipts obtained from the special taxes during the fiscal year ending June 30, 1867.

In discussing the expediency of the proposed changes, it should be clearly borne in mind that all our revenue experience during the past five years has conclusively shown that, with the exception of stamps, there is no class of taxes which are paid so readily and promptly; are collected with so little trouble and expense by the government officials; and impede to so small a degree the industry and development of the country, as the so-called license taxes; and the Commissioner would also ask from Congress the serious consideration of the question, whether it would not be for the gain of the revenue and the contentment of the people to make the proposed change in the license taxes to the full extent suggested, and to apply the surplus revenue derivable therefrom to an immediate reduction of a number of taxes which are regarded as especially burdensome and oppressive; such, for example, as the tonnage tax on ships and steamers; the tax of one and a half of one per cent. on the gross receipts of insurance companies; the tax on merchandise brokers, selling dry goods; or the income tax, which is excessive when compared with the income tax levied in other countries.

The following table shows the amount of certain special or license taxes imposed under the present law; the amount of revenue received from the same; and the increase of revenue which it is estimated will result from the modifications proposed by the Commissioner.

Table showing the present and proposed special or license taxes, the taxes on sales, and the present and prospective receipts therefrom.

Denomination.	Receipts in fiscal year 1867.	Present rates.	Proposed rates.	Prospective receipts.
Special taxes:				
Auctioneers.....	\$98,085	Not over \$10,000 annual sales \$10, over \$10,000 \$20.	Above \$25,000 annual sales \$50	\$125,000
Apothecaries.....	55,447	\$10.....	Above \$10,000 annual sales \$20	76,000
Bankers.....	1,433,716	Capital over \$50,000 \$2 per \$1,000.	\$4 for every \$1,000	2,800,000
Brokers, stock.....	75,951	\$50.....	100.....	151,000
Brokers, pawn.....	23,640	50.....	100.....	46,000
Circuses.....	13,751	100.....	200.....	27,000
Claim agents.....	84,627	10.....	20.....	169,000
Confectioners.....	9,066	10.....	Above \$10,000 annual sales \$20	14,000
Dealers, retail.....	2,047,861	10.....	Above \$10,000, and not above \$25,000, annual sales \$20.	2,730,000
Eating houses.....	53,157	10.....	Above \$10,000 annual receipts \$25	83,000
Horse dealers.....	25,635	10.....	Above \$10,000 annual sales \$2 for every \$1,000.	50,000
Hotels.....	637,585	5 for every \$100 of rental.....	\$10 for every \$100 of rental above \$1,000.	938,000
Insurance agents.....	125,228	10.....	Above \$2,000 annual receipts \$20	188,000
Lawyers.....	357,648	10.....	Above \$3,000 annual receipts \$20	463,000
Livery stable keepers.....	100,856	10.....	Above \$1,000 rental \$10 for every \$100	150,000
Lottery ticket dealers.....	77,686	100.....	\$200.....	155,000
Pedlery, 1st class.....	15,812	50.....	100.....	31,000
Pedlery, 2d class.....	212,477	25.....	50.....	425,000
Pedlery of jewelry, liquors, and dry-goods in packages.....	24,755	50.....	100.....	49,000
Physicians, surgeons, and dentists.....	608,829	10.....	Above \$3,000 annual receipts \$20	850,000
Plumbers and gas-fitters.....	12,856	10.....	Above \$10,000 annual receipts \$20	18,000
Real estate agents.....	52,910	10.....	\$10 on every \$1,000 above \$2,000.....	100,000
Stallions and jacks.....	381,032	10.....	\$20.....	762,000
Theatres, museums, and concert halls.....	18,147	100.....	Concert halls, &c., \$200; theatres \$500	45,000
Tobacconists.....	59,321	10.....	Above \$10,000 annual receipts \$20	90,000
Sales:				
Auction.....	240,249	1-10 of 1 per cent.....	1-5 of 1 per cent.....	480,000
Wholesale dealers.....	6,249,746	1-10 of 1 per cent.....	1-5 of 1 per cent.....	12,500,000
Manufacturers.....	1,296,487	\$10 (license)	1-5 of 1 per cent.....	6,000,000
Present receipts.....	14,392,560		Prospective receipts	29,515,000
			Present receipts	14,392,560
			Proposed net increase.....	15,122,440

COMPARATIVE RECEIPTS AND EXPENDITURES UNDER THE PROPOSED SYSTEM.

The main object thus far in this report has been to gather together and clearly present all the information which Congress may desire in deciding the question whether it is practicable to at once repeal all that class of taxes which impede production and retard the development of the country, without at the same time too greatly impairing the revenues necessary to meet the expenses of the government.

The opinion of the Commissioner, as heretofore incidentally expressed, is that such a result is entirely practicable; but for the purpose of showing the same more clearly, the figures and estimates illustrative of the proposed relations between expenditures and receipts, before exhibited in detail, are here briefly recapitulated:

ESTIMATED RECEIPTS.		EXPENDITURES NOT REDUCED.	
<i>Proposed system.</i>		<i>On the basis of 1867.</i>	
	Millions.		Millions.
From customs.....	150	For interest of debt.....	130
Internal revenue, viz:			
	Millions.		Millions.
From spirituous liquors.....	50	For civil service.....	51.11
From fermented liquors.....	6	For war.....	83.84
From tobacco.....	20	For navy.....	31.03
From income and salaries.....	36	For pensions.....	20.93
From gross receipts.....	7.4	For Indians.....	4.64
From stamps.....	17		191.5
From special taxes and sales....	29.5	For redemption of debt†.....	0.0
From legacies, &c.....	2	Balance.....	9.9
From banks, &c., &c.,.....	13.5		
	181.4		
From miscellaneous sources*.....	000.0		
Total.....	331.4		331.4

ESTIMATED RECEIPTS.		EXPENDITURES AS REDUCED.	
<i>Proposed system.</i>		<i>For fiscal year 1868-'69.</i>	
	Millions.		Millions.
From customs.....	150	For interest of debt.....	130
Internal revenue, viz:			
	Millions.		Millions.
From spirituous liquors.....	50	For civil service.....	40
From fermented liquors.....	6	For war.....	53
From tobacco.....	20	For navy.....	21
From income and salaries.....	36	For pensions.....	21
From gross receipts.....	7.4	For Indians.....	5
From stamps.....	17		140
From special taxes and sales....	29.5	For redemption of debt†.....	50
From legacies, &c.....	2	Balance.....	11.4
From banks, &c., &c.....	13.5		
	181.4		
From miscellaueous sources*.....	000.0		
Total.....	331.4		331.4

* In this estimate nothing is carried to the credit of "miscellaneous," the receipts from which are estimated by the Secretary of the Treasury for the fiscal year 1868-'69 at thirty millions; neither has anything been charged to expenditures for bounties or for extraordinary appropriations, it being assumed that for the next fiscal year the one will balance the other.

† As the reduction of expenditures to the degree estimated may not be found practicable, the sum of fifty millions of dollars, omitted in the first estimate of expenditures, is added to the second, in order to insure against any possible deficiency of revenue. If such deficiency should occur, through unexpected falling off in receipts, the sum necessary to make good the

REFORM IN REVENUE ADMINISTRATION.

We come next to the consideration of a subject which is daily becoming one of increasing importance, so much so that if it does not soon receive voluntarily the practical attention of the legislative department of the government it will of itself ultimately, and at no distant day, compel that attention to the exclusion of every other subject, inasmuch as the necessity involved imperils not only the revenue, and consequently the public credit, but even the very existence and maintenance of republican institutions. We refer to the pressing necessity which exists for a complete reform and reorganization of the administrative part of the national revenue system. What a spectacle is to-day presented to the country of the law in repeated instances breaking down and demanding for itself additional safeguards in the nature of mechanical expedients; of a large proportion of the assessed internal revenue taxes remaining uncollected, or collected for the benefit of some other recipient than the national treasury; and of fraud and incompetency in official position becoming daily more apparent and disastrous in their consequences. But in this exhibit, painful as it is, the case is only half stated. The demoralizing influence of successful evasion of the revenue, and the accumulation of profit thereby, has penetrated deeply into the community, and public sentiment has become influenced to such an extent that no serious disgrace attaches to transactions in which government is a party, which, if committed against individuals, would be universally branded as infamous.

The extent of the revenue frauds and of the manner, in part, in which they are effected, have been already referred to in this and previous reports; but notwithstanding the illustrations thus afforded, and the further fact that the whole subject has for some time past formed a theme of general discussion, it is not probable that the public as yet fully appreciate the magnitude of the frauds or the degree to which "cheating the government" has been reduced to a science. Thus, for example, the fraudulent transactions involved in the manufacture and sale of distilled spirits are popularly supposed to transcend all others; and yet, if the whole truth could be revealed, it would, in the opinion of the Commissioner, be found that the frauds in tobacco and cigars have been comparatively greater than in whiskey, and that those in coal oil, in proportion to the amount invested, have not been much inferior to those in either whiskey or tobacco.

For the continuance of this state of things there is, in the first place, no necessity, and secondly, an efficient remedy. It does not exist in Great Britain, France, Belgium, Holland, and the German states; and what does not exist *there* ought not to be recognized as a necessity *here*. The response made to a question put by the Commissioner during the past summer to a leading official of one of the states above referred to, as to the extent to which the revenues of his government suffered through the frauds or incompetency of officials, was, "that he doubted whether the losses experienced from such causes during the previous ten years had been equal, in the aggregate, to the sum of fifty francs per annum."

Now this same high tribute of praise might also, it is believed, be awarded to the officers of the regular army and navy of the United States, as a class, in respect to their financial transactions with the government; and if the assumption be true, then the remedy for the evils referred to is most obviously to be found in placing the officers who are to manage the revenues on substan-

same may be drawn from this source. If, on the other hand, the receipts should be equal to or in excess of the estimates, the principal of the debt can be further reduced by this amount. The fifty millions, therefore, becomes a revenue reserve, which under any circumstances will prevent the treasury from experiencing any embarrassment.

tially the same basis, as regards selection, education, tenure of office, and promotion, as the officers of the army and navy; and this, in a few words, is the system which secures efficiency and honesty in the civil service of Europe.

The report on the civil service of the United States presented to the thirty-ninth Congress by the Hon. Thomas A. Jenckes, from the Joint Committee on Retrenchment, and the last report of the Commissioner of Internal Revenue, discuss so fully the leading features of the machinery of civil administration which has been found effective in different countries, that any further detailed reference to the subject is here unnecessary.

As, however, some objection to the enactment of a civil service bill of the character referred to may arise from an apprehension that the test of examination, as a condition precedent for appointment to and promotion in office, will greatly interfere with, or entirely destroy the power of political patronage, the Commissioner would call attention to the fact that the experience of Great Britain in this matter does not confirm any such anticipation. In that country, as in the United States, the use of political patronage for the support of an administration is considered as entirely legitimate, and the distribution of offices required to fill vacancies is substantially placed at the disposal of members of Parliament belonging to the dominant party. The method of procedure, however, is as follows: The member of Parliament applies, in the first instance, to the parliamentary Secretary of the Treasury, who has the distribution of patronage, or to the political head of some department. If the official in question is willing and able to accede to the member's request, he presents the applicant with what is called a "*nomination*" to one of the offices in his gift. The person nominated does not, however, as a matter of course, enter the public service; for no interest, however powerful, can confirm an appointment unless the nominee is able to obtain a certificate of fitness from the commissioners of the civil service, appointed by the Crown. In order to obtain this certificate the applicant for office is required, in the first instance, to execute an affidavit respecting his age, physical capacity, moral character, and exemption from debt. If this affidavit is approved, he is next subjected to an examination, the satisfactory result of which is followed by an appointment to office. Experience now has shown that a large proportion of the applicants for office not only fail to sustain the examination, but even do not press their application for office so far as to submit themselves to the required test; the result of which is that the number of persons whom a member of Parliament is able to gratify or compliment by nomination to office is rendered much greater than it would be were the nomination in the first instance made entirely absolute.

But, irrespective of the merits of any particular plan for reforming the civil service, one thing ought clearly to be understood, and that is, that the present system of political patronage is for the people of the United States a most expensive national luxury. That the Commissioner may not expose himself to the charge of indulging in mere generalities in making such statements, he submits an actual case, drawn from the records of the department, merely suppressing the names of persons and localities.

There were established at the inauguration of the internal revenue system two collection districts (which may be designated respectively as A and B) remarkably similar as respects population, wealth, and the character of their business transactions—more so, perhaps, than any other two districts in the whole country. In both of these districts the principal revenue officers, from 1862 to 1866, were men of unusual capacity and energy, who manifested a pride as well as an interest in the discharge of their duties, and so closely did the revenue receipts in the two districts approximate, that those of A differed from those of B in the first three years of the internal revenue system, to the extent of only \$13,308 in an aggregate of over four millions; the

receipts from A, from 1862 to 1865, having been \$4,098,643 02, and from B \$4 085,334 56.

In 1866, a partial public but political sentiment in A demanded a change in the revenue office; the member of Congress from the district acquiesced, as did also the Executive and Secretary of the Treasury; while the Senate ultimately confirmed a new appointment. In district B the official was left undisturbed, although great efforts were also made to effect his removal. Since the removal in question was effected, the result of inquiry on the part of the Commissioner has shown, that there has been but little change, either as regards the business transacted, or the taxes removed or abated, in the one district, which has not apparently affected the other in a nearly equal degree; and yet the receipts of district A, as compared with district B, fell off during the year succeeding the removal in question, about \$300,000 more than the difference between the receipts of the two districts for the preceding year—a result mainly attributable to the inexperience of the new official in district A, and the new subordinates which he appointed. In this case, therefore, we have the data for approximately estimating what it cost the treasury, and consequently the people of the country, for the privilege of making a removal of one efficient revenue officer, for political reasons, and substituting in his place a person entirely inexperienced.

In default of any reform in the administration of the revenue through the passage of a "civil service bill," regulating the selection, appointment, and promotion of officers, the Commissioner would suggest the expediency of detailing by act of Congress, to the administration of the revenue—as revenue agents, assessors, collectors or inspectors—officers of the regular army and navy, who through a reduction of the active forces, and the necessity of keeping up a large "skeleton organization," may hereafter be unemployed. The fidelity, education, and practical intelligence of these officers has already been tested; and in case of any dereliction of duty, or violation of trust, the rules of their respective organizations provide a means for prompt inquiry and speedy punishment.

The Commissioner is also of the opinion, that even with continuance of the present system, a great gain would accrue to the revenue, if the large cities of the country could be consolidated into single collection districts, and placed under the charge of one assessor and one collector, in place of the numerous divisions of a limited territory, and consequent multiplicity of officers, which are now recognized.

The experience of every State in which the existence of a heavy debt and the requirements for large expenditures necessitate the raising of large revenues, is to the effect that there is no department in which it is more essential that a nation should be *wisely* as well as *honestly* served as in that of the department of finance; and that the relations of this department are, moreover, so closely interwoven with every form of the industry and capital of a country, that good management on the part of the one is a prerequisite to prosperity on the part of the other. A reform of the civil service by which a greater degree of faithfulness and efficiency is secured in officers whose duties are purely administrative, essential as this may be, will not, therefore, of itself be sufficient to insure for our revenue system all that may be desired for the future; but it would seem to be desirable that there should be provided for the department, as a whole, some better form of machinery for organizing, inquiring, directing, and adjudicating, than is now in existence.

Important and responsible as are the two offices of Secretary of the Treasury and Commissioner of Internal Revenue, the duties of their incumbents at the present time are necessarily, to a great degree, clerical, and the mere routine work which daily accumulates upon them is sufficient to almost entirely engross their whole time and attention. In fact, with the exception of the Special Commissioner of the Revenue, whose office is a temporary one, there is no responsible officer attached to the Treasury Department but is so completely occupied with a routine

of daily administrative duty, as to preclude the possibility of his instituting and prosecuting any original inquiry whatever, in respect to the industry and developments of the country, or the influence which the adoption of any given line of policy may exercise upon them.

The tendency, therefore, of the country, so far as the financial department of the government is concerned, is rather to drift with the current of events instead of controlling it.

Profiting by the experience of Great Britain in such matters, the most efficient remedy for this state of things will, in the opinion of the Commissioner, be found in the creation of a board of commissioners of the revenue, and in transferring to the same the whole business of collecting the revenue, both customs and internal, subject only to the general supervision of the Secretary of the Treasury.

The Commissioner would further propose that the board be constituted of five members—a chairman, who might be at the same time a Deputy or Assistant Secretary of the Treasury, a Commissioner of Internal Revenue, a Commissioner of Customs, and two solicitors—and that sufficient inducements, in respect to salary and permanence in office, should be offered to secure for these positions the very best talent in the country. To this board might be referred the determination of all rules and regulations relating to the collection of the revenue; the expenditures to be incurred in respect to the same; the management of all revenue processes at law; and the distribution of all moieties received from forfeitures and penalties, in reward for good service and for valuable information. It should also be an essential feature of this new system, that no officer of the revenue should receive a commission, or be promoted, until his qualifications for the proper discharge of his duties had been examined into and approved of by the board of commissioners.

This plan, which is merely presented in outline, and is essentially the same as that recommended two years ago by the revenue commission, seems susceptible of being carried out in a manner which would remedy nearly all the imperfections of the present system, and greatly conduce to the best interests of the country.

A strong argument, furthermore, in favor of such a board is to be found in the fact, that no revenue system, in its details, can or ought to be permanent. As resources develop, as forms of industry and commerce modify or change, and as revenue receipts from particular sources increase or diminish, the rate of taxes and the method of assessing them will need to be correspondingly modified. To prepare the basis for such changes by legislation would seem to require that the industry, the commerce, and the revenue of the country should be made the subject of special and continued study and investigation by some competent persons.

The discharge of such service, furthermore, does not seem to properly devolve upon congressional committees, to whom should be assigned the duty of examining and passing judgment, rather than of preparing material and digesting statistics.

If a board of revenue, as recommended, should be organized and a proper selection be made of its members, the Commissioner feels certain that the result of its labors during the first year of its existence would save to the nation a sum very far in excess of what would be necessary to meet its expenditures for a lengthened period.

CONCLUSION.

It was originally the intention of the Commissioner to discuss, in connection with this report, the relations of the present tariff to revenue and domestic industry; the practicability of converting duties now ad valorem into specific, and the results of a comparison of the prices of labor and of raw material; and

of the conditions of production in the United States, and in Europe. So much space has, however, been occupied by the topics already presented, that he has thought it expedient to make the subjects now passed over the basis of a subsequent report; especially as some further time is necessary to render their exhibit more complete and satisfactory.

A review of the revenue systems of Great Britain, France, and Prussia will, however, be found in the appendix to this report marked E.

With this explanation, I have the honor to be, yours, very respectfully,

DAVID A. WELLS,

Special Commissioner of the Revenue.

H. Ex. Doc. 81—4

APPENDIX A.

Table showing the aggregate receipts of internal revenue for the several fiscal years 1864, 1865, 1866, and 1867; the amount derived from the principal specific sources; and the percentage of the amount derived from each specific source to the whole, for each of the above-named periods.

[PREPARED FOR THE SPECIAL COMMISSIONER OF THE REVENUE BY EDWARD YOUNG.]

Articles and occupations.	Receipts for fiscal year 1864.	Per cent. of the whole receipts.	Receipts for fiscal year 1865.	Per cent. of the whole receipts.	Receipts for fiscal year 1866.	Per cent. of the whole receipts.	Receipts for fiscal year 1867.	Per cent. of the whole receipts.
MANUFACTURES AND PRODUCTIONS.								
Boots and shoes.....			\$3, 280, 627	1. 553	\$6, 516, 814	2. 096	\$2, 943, 420	1. 106
Brandy made from grapes.....			10, 546	. 005	44, 741	. 014	13, 070	. 005
Bullion.....			379, 518	. 18	488, 337	. 157	441, 340	. 166
Candles.....	\$186, 228	. 16	326, 583	. 15	392, 822	. 126	290, 502	. 109
Carriages, railroad cars, &c....	320, 076	. 27	880, 021	. 416	1, 576, 662	. 507	1, 606, 762	. 604
Chemical productions.....			317, 383	. 15	534, 780	. 172	279, 892	. 105
Chocolate and cocoa.....			17, 980	. 008	36, 467	. 011	34, 453	. 013
Cigars, cigarettes, and cheroots.	1, 255, 424	1. 07	3, 087, 421	1. 462	3, 476, 237	1. 118	3, 661, 984	1. 377
Clocks, clock movements, &c....	39, 166	. 03	93, 838	. 044	153, 697	. 049	80, 963	. 030
Cloth, other than cotton or wool.	20, 007	.....	376, 672	. 178	595, 728	. 191	1, 517, 683	. 571
Cloth, painted, &c.....			150, 286	. 071	312, 924	. 100	289, 719	. 109
Clothing.....	350, 486	. 30	6, 820, 937	3. 230	12, 027, 697	3. 868	3, 195, 742	1. 202
Coal.....	572, 436	. 40	835, 994	. 395	1, 240, 106	. 398	.....	.....
Coffee, roasted and ground, and substitutes.			284, 070	. 134	221, 588	. 071	272, 665	. 102
Confectionery.....	465, 793	. 39	569, 474	. 269	995, 795	. 320	764, 825	. 287
Cotton fabrics, yarns, thread, &c.	3, 548, 173	3. 03	7, 331, 148	3. 47	12, 421, 934	4. 00	9, 229, 468	3. 471
Cotton, raw.....	1, 268, 412	1. 09	1, 772, 983	. 839	18, 409, 655	5. 921	23, 769, 079	8. 938
Cutlery.....			84, 188	. 039	150, 762	. 048	158, 849	. 060
Furniture, and manufactures of wood.	1, 679, 940	1. 43	2, 733, 248	1. 29	4, 540, 140	1. 46	2, 150, 480	. 809
Furs.....	113, 827	. 09	222, 559	. 105	356, 503	. 115	415, 023	. 156
Gas, illuminating.....	714, 740	. 61	1, 348, 325	. 638	1, 842, 643	. 592	1, 834, 676	. 690
Glass, manufactures of.....	303, 268	. 26	585, 430	. 277	922, 318	. 296	479, 102	. 180
Gold manufactures, jewelry, diamonds, &c.	218, 914	. 19	543, 430	. 26	640, 602	. 20	375, 652	. 141
Glue.....	25, 629	. 02	44, 517	. 021	78, 147	. 025	55, 419	. 021
Gunpowder.....	155, 302	. 13	248, 376	. 117	250, 669	. 080	180, 934	. 069
India-rubber, manufactures of.	233, 783	. 20	635, 976	. 301	555, 842	. 178	391, 003	. 150
*Iron, blooms, &c.....			52, 158	. 024	52, 258	. 016	.....	.....
*Iron, advanced beyond blooms, &c.			457, 622	. 216	665, 102	. 213	526, 344	. 200
Iron, band, hoop, and sheet, }	435, 911	. 373	319, 142	. 151	566, 860	. 182	454, 344	. 171
*Iron, bar, rod, &c..... }			30, 475	. 014	55, 388	. 017	.....	.....
*Iron, plate.....	86, 535	. 07	150, 292	. 071	234, 916	. 075	150, 992	. 057
*Iron, railroad.....	175, 838	. 15	284, 783	. 134	399, 669	. 128	.....	.....
*Iron, railroad, rerolled.....	119, 226	. 10	376, 265	. 178	668, 988	. 215	.....	.....
*Iron, pig.....			1, 484, 383	. 703	2, 555, 893	. 725	.....	.....
*Iron castings.....	242, 737	. 20	798, 202	. 378	1, 367, 825	. 440	1, 061, 414	. 400
*Iron castings, (stoves and hollow ware.)	123, 489	. 10	211, 849	. 101	297, 632	. 095	304, 475	. 114
*Iron, manufactures of.....	1, 891, 062	1. 62	3, 944, 380	1. 869	5, 410, 181	1. 740	2, 584, 764	. 972
*Iron, cut nails and spikes....	184, 500	. 16	382, 940	. 155	725, 146	. 233	741, 265	. 279
*Iron, rivets, nuts, &c.....	43, 729	. 037	56, 498	. 026	101, 401	. 032	.....	.....
Lead, sheet, lead pipes, and shot.	110, 527	. 09	125, 006	. 059	227, 616	. 073	165, 437	. 062
Lead, white.....	48, 564	. 04	52, 067	. 024	102, 413	. 033	.....	.....
Leather of all descriptions....	4, 004, 047	. 343	4, 337, 266	2. 05	5, 384, 813	1. 72	3, 445, 167	1. 300
Liquors, distilled.....	28, 431, 798	24. 33	15, 995, 702	7. 58	29, 198, 578	9. 39	29, 151, 340	10. 962
Liquors, fermented.....	2, 223, 720	1. 90	3, 657, 181	1. 73	5, 115, 140	1. 64	5, 819, 345	2. 19

*Total iron and manufactures. | 3, 303, 027 | 2. 82 | 8, 494, 989 | 4. 02 | 12, 801, 259 | 4. 111 | 5, 823, 598 | 2. 190

A.—Table showing the aggregate receipts of internal revenue, &c.—Continued.

Articles and occupations.	Receipts for fiscal year 1864.	Per cent. of the whole receipts.	Receipts for fiscal year 1865.	Per cent. of the whole receipts.	Receipts for fiscal year 1866.	Per cent. of the whole receipts.	Receipts for fiscal year 1867.	Per cent. of the whole receipts.
Machinery, steam engines, &c.			\$772,360	.366	\$1,189,485	.383	\$2,104,655	.791
Marble monuments, &c.			170,419	.080	329,217	.105	121,702	.046
Molasses			54,972	.026	90,851	.029	98,759	.037
Musical instruments			259,384	.122	418,144	.134	425,594	.160
Oil, coal, refined petroleum, &c.	\$2,255,329	1.93	3,047,213	1.441	5,317,396	1.71	4,904,762	1.844
Oil, lard, linseed, &c.	217,291	.02	414,547	.196	607,225	.195		
Paper of all descriptions	917,141	.80	1,082,476	.512	1,172,115	.376	743,077	.280
Pickles, preserved fruits, &c.	110,791	.09	172,314	.081	193,860	.062		
Pins	22,010	.02	24,802	.011	37,993	.012	31,391	.012
Pottery ware, &c.	47,425	.04	93,221	.044	164,857	.053	88,307	.033
Salt	298,912	.25	335,349	.158	456,101	.147	253,306	.095
Screws, wood	62,943	.05	122,693	.058	226,590	.072	172,523	.065
Ships and other vessels	167,514	.14	347,218	.164	355,478	.114		
Silk, manufactures of	97,653	.08	216,189	.102	445,766	.143	274,890	.103
Silverware	36,950	.03	59,768	.028	128,522	.041	88,616	.033
Snuff	240,934	.20	283,352	.134	698,174	.224	798,365	.300
Soap	449,001	.38	791,416	.37	1,326,025	.426	727,164	.273
Starch	36,261	.03	61,233	.06	112,230	.036		
Steel	91,768	.08	174,052	.08	212,662	.068	17,406	.006
Steel, manufactures of	299,373	.25	549,767	.26	714,211	.229		
Sugar, brown or raw	1,267,616	1.09	323,790	.153	567,531	.182	500,296	.190
Sugar, refined	873,140	.79	1,720,613	.82	2,337,405	.75	2,065,165	.776
Tobacco, manufactured	7,086,685	6.32	8,017,020	3.80	12,339,922	3.97	15,245,478	5.733
Turpentine, spirits of			8,462		248,178	.079	423,593	.160
Umbrellas and parasols	68,770	.06	111,147	.052	229,491	.073		
Varnish	92,356	.08	149,981	.071	251,227	.080	151,450	.057
Wine	28,303	.02	43,216	.020	66,118	.021	2,761	.001
Woollen manufactures	3,655,132	3.01	7,947,094	3.764	8,814,101	2.834	5,405,426	1.933
Miscellaneous articles	7,386,801	6.322	11,381,800	5.395	17,692,357	5.691	12,741,396	4.792
Total	75,403,386	64.53	104,379,609	49.438	178,356,661	57.366	146,223,674	54.987
GROSS RECEIPTS.								
Advertisements	133,315	.11	227,530	.107	290,605	.093	288,010	.108
Bridges and toll roads	36,354	.03	75,269	.035	108,136	.035	115,461	.043
Canals			92,421	.043	99,268	.032	45,283	.017
Express companies	267,773	.22	529,276	.250	645,769	.208	558,359	.210
Ferries	60,074	.05	126,133	.060	48,764	.015	137,240	.052
Insurance companies			805,992	.382	1,169,722	.37	1,326,014	.500
Lotteries, and lottery-ticket dealers.			29,249	.014	78,072	.025	74,484	.028
Railroads	2,127,250	1.82	5,917,293	2.802	7,614,448	2.449	4,128,255	1.552
Ships, barges, &c.			431,210	.204	39,322	.013	4,877	.002
Stage coaches			469,188	.222	572,519	.184	241,297	.090
Steamboats	278,097	.24	638,812	.302	84,846	.027	91,805	.035
Telegraph companies			215,050	.102	308,438	.099	239,595	.090
Theatres, operas, circuses, &c.			140,442	.066	202,521	.065	194,039	.073
Total	*2,895,999	2.48	9,697,866	4.593	11,262,430	3.622	7,444,719	2.800
SALES.								
Auction			410,176	.19	503,252	.162	240,249	.089
Brokers, cattle							67,674	.029
Brokers, gold, &c.			852,801	.40	1,046,704	.336		
Brokers, merchandise	138,082	.12	596,474	.28	870,080	.280	415,170	.156
Brokers, stock			2,202,793	1.04	1,582,247	.509		
Dealers, in excess of \$50,000							2,484,383	.933
Miscellaneous							906,599	.340
Total	138,082	.12	4,062,244	1.924	4,002,283	1.287	4,114,075	1.547
SPECIAL TAXES, (LICENSES.)								
Apothecaries	29,792	.026	32,872	.015	43,713	.014	55,447	.021
Architects and civil engineers	9,373	.008	10,411	.005	12,136	.004	15,805	.006
Auctioneers	58,147	.049	80,545	.038	89,724	.029	98,085	.037
Bankers	74,449	.064	846,687	.40	1,262,649	.406	1,433,716	.539
Billiard-rooms	33,188	.029	54,025	.026	103,929	.033	124,711	.047
Bowling alleys	7,781	.006	13,490	.007	19,749	.006	20,353	.008
Brewers	66,289	.057	77,747	.037	105,412	.033	238,155	.090
Brokers	410,114	.351	581,450	.276	673,260	.217	598,855	.225
Builders	73,384	.063	82,273	.039	131,178	.042	117,531	.045

* Net amount after refunding \$6,864.

A.—Table showing the aggregate receipts of internal revenue, &c.—Continued.

Articles and occupations.	Receipts for fiscal year 1864.	Per cent. of the whole receipts.	Receipts for fiscal year 1865.	Per cent. of the whole receipts.	Receipts for fiscal year 1866.	Per cent. of the whole receipts.	Receipts for fiscal year 1867.	Per cent. of the whole receipts.
Butchers	\$88,450	.075	\$152,421	.07	\$224,465	.070	\$217,394	.081
Claim agents	27,521	.023	56,782	.027	70,637	.023	84,627	.032
Conveyancers and real estate agents.			33,510	.016	84,442	.027	99,595	.037
Dealers, wholesale	1,229,787	1.052	3,543,105	1.678	5,428,345	1.745	3,880,281	1.460
Dealers, retail	1,336,346	1.143	1,606,778	.761	1,949,017	.626	2,047,861	.770
Dealers, wholesale liquor	176,765	.151	400,693	.190	801,531	.257	982,135	.370
Dealers, retail liquor	1,612,736	1.380	2,205,866	1.044	2,807,226	.903	2,966,684	1.115
Dentists	27,248	.023	34,475	.016	47,149	.015	59,461	.022
Distillers	49,022	.042	59,898	.029	101,534	.038	253,587	.095
Eating-houses	29,395	.025	36,538	.017	50,603	.016	53,157	.020
Hotels	252,610	.216	415,279	.20	580,022	.186	663,656	.250
Horse dealers	29,038	.025	40,160	.019	27,566	.009	25,635	.009
Insurance agents	8,208	.007	21,610	.010	104,867	.033	148,648	.054
Lawyers	129,186	.110	190,377	.090	264,837	.085	357,648	.134
Livery stable keepers	50,996	.043	65,211	.031	90,180	.029	100,856	.040
Lottery-ticket dealers	3,091	.003	43,480	.020	54,427	.017	77,686	.030
Manufactures	471,091	.403	635,115	.300	1,043,031	.335	1,296,487	.487
Peddlers	264,111	.226	459,299	.217	679,014	.218	708,113	.266
Photographers	52,536	.045	74,608	.035	93,186	.030	79,170	.030
Physicians and surgeons	235,583	.201	302,847	.143	425,597	.137	549,369	.207
Rectifiers	58,828	.050	48,781	.023	61,301	.020	80,470	.030
Stallions and jacks	219,578	.188	277,166	.131	306,854	.098	381,032	.143
Theatres, museums, and exhibitions.	17,462	.015	26,143	.012	1,662	.010	31,893	.012
Tobacconists	9,055	.008	13,579	.006	316,675	.005	59,321	.022
Miscellaneous	4,229	.004	90,258	.043	252,180	.081	279,020	.105
Total	7,145,389	6.115	12,613,479	5.974	18,038,098	5.801	18,186,446	6.840
INCOME.								
From individuals	14,919,280	12.77	20,570,596	9.742	60,547,882	19.474	57,040,641	21.450
From other sources			169,855	.031	524,050	.169		
From banks, railroad companies, &c.							7,943,796	2.987
Total	14,919,280	12.77	20,740,451	9.823	61,071,932	19.643	64,984,437	24.437
ARTICLES IN SCHEDULE A.								
Billiard tables	68,000	.05	67,754	.032	17,353	.005	20,761	.008
Carriages	320,076	.28	322,720	.153	624,458	.200	183,856	.070
Piano-fortes			7,752	.004	403,572	.130		
Plate, of gold	66		126		84		163	
Plate, of silver	130,024	.11	117,987	.056	216,490	.070	287,679	.108
Watches			9,139	.005	426,527	.137	619,063	.232
Other articles	2,673		254,788	.120	4,609	.002	1,005,152	.378
Total	*520,283	.44	780,266	.370	1,693,123	.544	2,116,674	.796
TOTAL RECEIPTS.								
From manufactures and productions.	75,403,386	64.53	104,379,609	49.438	178,356,661	57.366	146,223,674	54.987
Slaughtered animals	695,202	.60	1,261,357	.597	1,291,570	.415	262,211	.099
Gross receipts	2,895,999	2.48	9,697,866	4.593	11,262,430	3.622	7,444,719	2.800
Sales	138,082	.12	4,062,244	1.924	4,002,283	1.287	4,114,075	1.547
Special taxes, (licenses)	7,145,389	6.11	12,613,479	5.974	18,038,098	5.801	18,186,447	6.84
Income	14,919,280	12.77	20,740,451	9.823	61,071,932	19.643	64,984,437	24.437
Salaries	1,705,125	1.45	2,826,333	1.34	3,717,395	1.195	1,029,992	.387
Legacies and successions	310,836	.27	546,703	.259	1,170,979	.376	1,865,315	.701
Articles in schedule A	520,283	.44	780,266	.370	1,693,123	.544	2,116,674	.796
Passports, &c.	10,998	.01	29,538	.013	31,759	.010	28,217	.011
Banks, railroad companies, &c.	7,017,547	6.00	13,579,594	6.43	12,109,420	3.90	2,046,562	.770
Penalties, &c.	193,600	.17	520,385	.25	932,619	.30	1,459,171	.549
Sale of stamps	5,894,945	5.05	11,162,392	5.287	15,044,373	4.838	16,094,718	6.052
Special income tax			28,929,312	13.702				
Collectors of customs and special treasury agents.					1,974,108	.635	64,262	.024
United States marshals					210,234	.068		
Aggregate	116,850,672	100.	211,129,529	100.	310,906,984	100.	265,920,474	100.

* Net amount after refunding \$556.

APPENDIX B.

*Expenditures of the United States government at different periods, 1821-'67,
(46 years.)*

PREPARED FOR THE SPECIAL COMMISSIONER OF THE REVENUE BY E. B. ELLIOTT.

TABLE I. POPULATION OF UNITED STATES AT DIFFERENT PERIODS—
ACTUAL AND ESTIMATED.
II. POPULATION AND AVERAGE ANNUAL EXPENDITURES.
III. AVERAGE ANNUAL EXPENDITURES PER CAPITA, IN CURRENCY
AND IN GOLD.
IV. INCREASE AND DECREASE PER CENT. OF EXPENDITURES PER
CAPITA.

I.—*Table showing the population of the United States at different periods,
official and estimated.*

Years.	Population.	Periods of years, each ending June 30.	Estimated average population of the respective periods.
1820, (official returns).....	9,638,133		
1830 .....do.....	12,866,020	1821-31, (10 years).....	11,529,600
1840 .....do.....	17,069,453	1831-41, (10 years).....	15,331,300
1850 .....do.....	23,191,876	1841-51, (10 years).....	20,649,000
1860 .....do.....	31,443,322	1851-61, (10 years).....	28,017,000
1861, (estimated)	32,386,000	1861-66, (5 years)	33,829,000
1862 .....do.....	32,935,000		
1863 .....do.....	33,505,000	1866-67, (1 year).....	35,672,000
1864 .....do.....	34,097,000	1867-68, (1 year).....	36,510,000
1865 .....do.....	34,710,000		
1866 .....do.....	35,344,000	1861-62, (1 year).....	32,660,000
1867 .....do.....	36,000,000	1862-63, (1 year).....	33,220,000
1868 .....do.....	37,021,000	1863-64, (1 year).....	33,801,000
1869 .....do.....	38,062,000	1864-65, (1 year).....	34,403,000
1870 .....do.....	39,122,000	1865-66, (1 year).....	35,027,000

II.—Table showing the average annual expenditures of the United States government at different specified periods during the forty six years from the middle of the year 1821 to that of 1867; with the estimated average population of the respective periods. 54

Periods, each ending June 30.	Estimated average population of periods.	Average annual expenditures.						Interest on public debt.	Aggregate exclusive of redemption of public debt.
		Civil service.	Pensions.	Indians.	Navy.	War.	Total ordinary expenditures.		
1821-31, (ten years)	11,529,600	Million \$. 3,18	Million \$. 1,29	Million \$. 0,62	Million \$. 3,31	Million \$. 3,99	Million \$. 12,39	Million \$. 3,78	Million \$. 16,17
1831-41, (ten years)	15,331,300	5,76	2,63	2,65	5,14	8,56	24,74	0,29	25,03
1841-51, (ten years)	20,649,000	9,09	1,69	1,40	7,82	13,76	33,76	1,98	35,74
1851-61, (ten years)	28,017,400	23,92	1,35	3,33	12,34	16,93	57,87	2,81	60,68
1861-62, (one year)	32,660,000	21,41	0,88	2,22	42,67	394,37	461,55	13,19	474,74
1862-63, (one year)	33,220,000	23,25	3,14	1,08	63,21	599,30	689,98	24,73	714,71
1863-64, (one year)	33,801,000	27,51	4,98	2,54	85,73	690,79	811,55	53,68	865,23
1864-65, (one year)	34,403,000	44,76	9,29	4,97	122,57	1,031,32	1,212,91	77,40	1,290,31
1865-66, (one year)	35,027,000	41,06	15,60	3,25	43,32	284,45	387,68	133,07	520,75
1861-66, (five years)	33,829,000	31,59	6,78	2,81	71,50	600,04	712,72	60,41	773,13
1866-67, (one year)	35,672,000	51,11	20,94	4,64	31,04	183,84	191,57	143,78	1335,35
						195,22	1202,95		1346,73

* Million } denotes \$3,180,000.
\$.
3,18

† Excluding expenditures for bounties.

‡ Including \$11,382,859, expenditures for bounties.

III.—Table showing the average annual expenditures per capita to population, of the United States Government, at different periods; both in currency and gold.

Average annual expenditures per capita.																		
Periods of years, each ending June 30.	Average value in currency of \$100 in gold.	Ordinary expenditures.												Interest on the public debt.		Aggregate exclusive of redemption of public debt.		
		Civil service.		Pensions.		Indians.		Navy.		War.		Total.						
		Currency.	Gold.	Currency.	Gold.	Currency.	Gold.	Currency.	Gold.	Currency.	Gold.	Currency.	Gold.	Currency.	Gold.			
Decennial.																		
1821—31.....		\$ c. m. 0 27 6		\$ c. m. 0 11 2		\$ c. m. 0 05 4		\$ c. m. 0 28 7		\$ c. m. 0 34 6		\$ c. m. 1 07 5		\$ c. m. 0 32 8		\$ c. m. 1 40 3		
1831—41.....		0 37 6		0 17 2		0 17 3		0 33 5		0 55 9		1 61 5		0 01 9		1 63 4		
1841—51.....		0 44 0		0 08 2		0 06 8		0 37 9		0 66 6		1 63 5		0 09 6		1 73 1		
1851—61.....		0 85 4		0 04 8		0 11 9		0 44 0		0 60 4		2 06 5		0 10 0		2 16 5		
Quinquennial.																		
1861—6....	147.1	\$ c. m. 0 93 4	\$ c. m. 0 63 5	\$ c. m. 0 20 0	\$ c. m. 0 13 6	\$ c. m. 0 08 3	\$ c. m. 0 05 6	\$ c. m. 2 11 4	\$ c. m. 1 43 7	\$ c. m. 17 73 7	\$ c. m. 12 05 8	\$ c. m. 21 06 8	\$ c. m. 14 32 2	\$ c. m. 1 78 6	\$ c. m. 1 21 4	\$ c. m. 22 85 4	\$ c. m. 15 53 6	
Annual.																		
1861—2....	\$101.6	0 65 6	0 64 5	0 02 7	0 02 6	0 06 8	0 06 7	1 30 6	1 28 6	12 07 5	11 88 5	14 13 2	13 90 9	0 40 4	0 39 7	14 53 6	14 30 6	
1862—3....	135.2	0 70 0	0 51 8	0 09 4	0 07 0	0 03 3	0 02 4	1 90 3	1 40 7	18 04 0	13 34 3	20 77 0	15 36 2	0 74 4	0 55 1	21 51 4	15 91 3	
1863—4....	157.9	0 81 4	0 51 5	0 14 7	0 09 3	0 07 5	0 04 8	2 53 6	1 60 6	20 43 7	12 94 3	24 00 9	15 20 5	1 58 8	1 00 6	25 59 7	16 21 1	
1864—5....	200.3	1 30 1	0 65 0	0 27 0	0 13 5	0 14 4	0 07 2	3 56 3	1 77 9	29 97 8	14 96 6	35 25 6	17 60 2	2 25 0	1 12 3	37 50 6	18 72 5	
1865—6....	140.4	1 17 2	0 83 5	0 44 5	0 31 7	0 09 3	0 06 6	1 23 7	0 88 1	8 12 1	5 78 4	11 06 8	7 88 3	3 79 9	2 70 6	14 86 7	10 58 9	
1866—7....	141	1 43 3	1 01 7	0 58 7	0 41 6	0 13 0	0 09 2	0 87 0	0 61 7	*2 35 0	*1 66 7	*5 37 0	*3 80 9	4 03 0	2 85 8	*9 40 0	*6 66 7	
										{	{	{	{	{	{	{	{	
										*12 66 9	*1 89 3	*5 68 9	*4 03 5			*19 71 9	*6 89 3	

* Excluding bounties.

† Including bounties.

IV.—Table showing the rates per cent. of increase and decrease of the average annual expenditures per capita (actual and estimated) of the United States government, for different specified periods during the forty-six years from the middle of the year 1821 to that of 1867.

Periods of years compared.		Increase and decrease per capita. Rates per cent.									
Earlier period.	Later period.	Ordinary expenditures.									
		Civil service.	Pensions.	Indians.	Navy.	War.	Total ordinary.	Interest on the public debt.	Aggregate, exclusive of paid for redemption of the public debt.		
		Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Cur.	Gold.
Decennial.	Decennial.										
1821-'31	1831-'41	36 in.	53 in.	221 in.	17 in.	61 in.	50 in.	94 de.	16 in.		
1831-'41	1841-'51	17 in.	52 de.	61 de.	13 in.	19 in.	14 in.	405 in.	6 in.		
1841-'51	1851-'61	94 in.	41 de.	75 in.	16 in.	9 de.	26 in.	4 in.	25 in.		
1851-'61	Quinquennial.										
1861-'66	1861-'66	9 in.	317 in.	30 de.	380 in.	2,836 in.	920 in.	1,686 in.	Cur.	Gold.	
		26 de.	183 in.	55 de.	226 in.	1,896 in.	593 in.	1,114 in.	955 in.	617 in.	
1851-'61	Annual.										
1866-'67	1866-'67	68 in.	1,223 in.	9 in.	98 in.	*289 in.	*160 in.	3,930 in.	*334 in.		
1866-'67	1866-'67	23 de.	44 de.	43 de.	197 in.	†342 in.	†175 in.	2,758 in.	†349 in.		
1861-'62	1861-'62	24 de.	45 de.	44 de.	192 in.	1,867 in.	574 in.	297 in.	571 in.		
1862-'63	1862-'63	7 in.	248 in.	52 de.	46 in.	49 in.	47 in.	84 in.	48 in.		
1863-'64	1863-'64	16 in.	56 in.	127 in.	33 in.	13 in.	16 in.	113 in.	19 in.		
1864-'65	1864-'65	60 in.	84 in.	91 in.	41 in.	47 in.	46 in.	42 in.	47 in.		
1865-'66	1865-'66	10 de.	65 in.	36 de.	65 de.	73 de.	69 de.	69 in.	60 de.		
1866-'67	1866-'67	22 in.	32 in.	40 in.	30 de.	*71 de.	*51 de.	6 in.	*37 de.		
1865-'66	1865-'66					†67 de.	†49 de.		†35 de.		

* Excluding bounties.

† Including bounties.

APPENDIX C.

A statement of the indebtedness of the several States; before the war, (1861); at its close, (1865); and at this time, (December, 1867).

The following summary exhibits the financial condition of the several States immediately before and after the war, and at the close of the year 1867 :

From official sources :

MAINE.

State debt, December 31, 1860.....	\$699, 500 00
State debt, December 31, 1865.....	5, 164, 500 00
State debt, December 31, 1867 ...	5, 090, 500 00
Showing a reduction in two years of.....	74, 000 00
Amount of reduction provided for in the year 1868.....	37, 000 00

NEW HAMPSHIRE.

State debt, June 1, 1861.....	\$31, 668 93
State debt, June 1, 1866.....	4, 002, 070 13
State debt, June 1, 1867.....	3, 747, 776 95
Showing a reduction in one year of 6.35 per cent., or..	254, 293 18
Estimated reduction in 1868	250, 000 00

VERMONT.

State debt, 1860, 1861.....	None.
State debt, 1865	\$1, 650, 000 00
State debt, November 1, 1867	1, 395, 000 00
Showing a reduction in two years of 15.45 per cent., or.	255, 000 00

MASSACHUSETTS.

The debt of this State in 1861 consisted mainly of scrip issued to railroad corporations, and amply secured by bonds and mortgages paying interest. In addition, the State, at that time, possessed securities and property exceeding by more than one million of dollars in value all other obligations. Massachusetts, therefore, in 1861, had substantially no indebtedness.

The following table exhibits the apparent debt and resources of Massachusetts at the specified periods :

Date.	Aggregate debt.	Resources.	Debt unprovided for.
January 1, 1861	\$7, 132, 627 56	\$8, 273, 055 83	None.
January 1, 1866	23, 047, 873 36	14, 793, 008 65	\$8, 254, 864 71
January 1, 1867	25, 520, 095 92	14, 427, 586 24	11, 092, 509 68
November 1, 1867	27, 638, 918 29	16, 926, 587 92	10, 712, 330 37

RHODE ISLAND.

State debt in 1860, 1861	None.
State debt in 1865	\$4, 000, 000 00
State debt in November, 1867	3, 538, 500 00

Showing a reduction in two years of $11\frac{1}{2}$ per cent., or	461, 500 00
Estimated reduction for the year 1868	200, 000 00

CONNECTICUT.

State debt in 1860, 1861	None.
State debt in July, 1865	\$10, 400, 000 00
State debt, December 1, 1867	8, 022, 400 00

Reduction in two years 22.8 per cent., or	2, 377, 600 00
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NEW YORK.

The following table shows the amount and character of the debt of this State at the periods specified :

	Sept. 30, 1860.	Sept. 30, 1865.	Sept. 30, 1867.
Canal debt	\$27, 107, 321 48	\$19, 424, 585 49	\$15, 733, 060 00
General fund debt	6, 505, 654 37	6, 050, 954 37	5, 642, 622 22
Contingent debt	570, 000 00	224, 000 00	130, 000 00
Bounty debt .....	.....	23, 989, 000 00	26, 862, 000 00
Total	34, 182, 975 85	49, 688, 539 86	48, 367, 682 22

Deducting the balances of the sinking funds in the treasury on the 30th September, 1867, the aggregate debt is reduced to *\$44, 114, 592 35

During the State fiscal year ending 30th September, 1867, the debt was reduced, by redemption and purchase of stock, in the sum of 3, 385, 400 00

NEW JERSEY.

State debt, December 30, 1860	\$104, 000 00
State debt, November 30, 1865	3, 018, 800 00
State debt, November 30, 1867	2, 253, 547 00

Reduction in two years 25.34 per cent., or	765, 253 00
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PENNSYLVANIA.

The debt of this State on the 30th of November, 1860, was	\$37, 964, 602 02
which, during the first year of the war, increased to	40, 575, 420 60
This amount, gradually reduced, was—	
April, 1865	39, 368, 044 49

* In reference to this debt the State comptroller observes: "This is but little in excess of the value of the public works of the State, as their net revenues for the past ten years would about pay the interest on that sum at six per cent."

November 30, 1865	\$37, 471, 663 36
November 30, 1866	35, 617, 484 11
Thus showing a decrease from the close of the war in April, 1865, to November 30, 1866, one and a half year, of over 9½ per cent., or	3, 750, 560 38
Estimated reduction of indebtedness during 1868...	2, 535, 888 02

DELAWARE.

This State, which had no debt in 1860, reports an aggregate indebtedness in December, 1867, of.....	\$1, 242, 000 00
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MARYLAND.

State debt September 30, 1867	\$10, 891, 802 00
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Against this indebtedness, the State is reported to hold productive property to the extent of \$8,059 487, and a sinking fund of \$1,529,379—the two nearly covering the entire amount of the State debt.

The valuation for taxation made in 1867 exhibits the total property of the State subject to assessment at \$492,563,472. The assessment of 1852, according to which the taxation was levied up to 1866, was \$280,501,474. Increase of valuation in fifteen years, \$212,061,998, or 75.6 per cent.

OHIO.

State debt, November 15, 1860	\$14, 250, 173 00
State debt, November 15, 1865	13, 060, 582 00
State debt, November 15, 1867	11, 031, 945 00
Reduction in two years 15.53 per cent., or.....	2, 028, 637 00

INDIANA.

State debt, October 31, 1861.....	\$7, 770, 233 55
State debt, October 31, 1864	8, 687, 960 55
State debt, October 31, 1867	4, 344, 236 33
Reduction in three years 50 per cent., or.....	4, 343, 724 22

MICHIGAN.

State debt, January 1, 1861	\$2, 388, 842 79
State debt, November 30, 1866.....	3, 979, 921 25
State debt, November 30, 1867.....	3, 903, 242 70
Estimated reduction during the year 1868.....	211, 000 00

ILLINOIS.

State debt, November 30, 1860.....	\$10, 277, 161 36
State debt, December 16, 1864.....	11, 178, 564 45
State debt, November 27, 1867.....	7, 581, 315 63
Reduction in three years 32 per cent., or.....	3, 597, 248 82
Estimated reduction during the year 1868 over 16 per cent., or.....	1, 250, 000 00

WISCONSIN.

State debt, January 1, 1861	\$100,000
State debt, January 1, 1866	2,692,467
State debt, November, 1867	2,279,057
Reduction in two years 15 per cent., or	413,410

Of the remaining debt the greater portion is held by the school fund of the State.

MINNESOTA.

The debt of this State in 1860 was \$250,000; and in 1866, \$350,000; which last amount was increased in 1867 by the contraction of a loan of \$100,000 for the purpose of erecting public buildings. This aggregate of \$450,000 has, however, been recently reduced to \$325,000, through the redemption of \$125,000 by the State sinking fund.

IOWA.

State debt in 1860	\$200,000
State debt in 1865	500,000
State debt, December 31, 1867	300,000
Reduction in two years 40 per cent., or	200,000

In addition to the above reduction, a claim of the State against the general government of \$243,000 has recently been allowed.

MISSOURI.

State debt in 1860	\$24,734,000
State debt in January, 1865	37,000,000
State debt, December 31, 1867	26,000,000
Reduction in three years 29.7 per cent., or	11,000,000

Besides this reduction, an addition of \$1,000,000, invested in five-twenty United States bonds, has been made since 1865 to the school fund of the State.

KENTUCKY.

The debt, and resources of this State at the specified periods were reported as follows :

Debt October 10, 1861	\$4,729,234
Less school fund*	1,381,832
	<u>\$3,347,402</u>
October 10, 1865	5,254,346
Less school fund*	1,602,944
	<u>3,651,402</u>
October 10, 1867	4,611,199
Less school fund*	1,632,297
	<u>2,978,902</u>
Resources : amount in treasury October 10, 1867 ..	\$1,475,029
Other resources of sinking fund	6,547,315
	<u>8,022,344</u>

* The school fund is composed of bonds, the principal of which is not to be redeemed.

The State has, therefore, practically, no debt, and in reference to any outstanding obligations the State treasurer, in a report to the special commissioner under date of December 21, 1868, remarks: "The debt can be paid off in twenty-four hours; and would be rapidly extinguished but for the difficulty of having the bonds presented."

KANSAS.

This State had a debt in 1860 of \$150,000; in 1865, of \$452,975; and in 1867, of \$819,975. In addition to this the legislature of 1867 made provision for the payment of claims arising from the Price raid, and the Indian expedition of 1864, amounting to about \$300,000.

CALIFORNIA.

State debt in 1864, \$5,290,640; expended since then for war and other extraordinary purposes,* \$2,807,363; total funded debt December 2, 1867, \$5,126,500.

FROM UNOFFICIAL SOURCES.

States.	Indebtedness in 1860.	Indebtedness in 1866.
Alabama.....	\$5,048,000	\$6,304,972
Arkansas.....	3,092,622	3,252,401
Florida.....	383,000	638,863
Georgia.....	2,670,750	5,706,500
Louisiana.....	10,023,903	13,357,999
Mississippi.....		
North Carolina.....	9,129,505	11,433,000
Oregon.....	55,372	218,574
South Carolina.....	3,691,574	5,205,227
Tennessee.....	16,643,666	25,277,347
Texas.....		2,320,360
Virginia, including West Virginia.....	33,248,141	45,119,741

* In his late message the governor remarks: "As a large proportion of these extraordinary demands upon the treasury grew out of the late civil war, no provision need be made for such claims in the future. The resources applicable to the payment of interest, and the creation of sinking funds, will fully liquidate the entire debt of the State within the next ten years."

APPENDIX D.

Draught of a proposed law for the inspection and collection of the revenue from manufactured tobacco and snuff; submitted to the Special Commissioner of the Revenue by the chairman of the convention of tobacco manufacturers held at Cleveland, Ohio, September 17, 18, and 19, 1867.

1. Inspectors' brands or stencils shall be prepared by the government at Washington, and shall be of uniform style and size, and of some intricate design, not easily counterfeited. They shall indicate the name and office of the inspector, the number of the collection district, the name of the State, the kind of tobacco contained in the package, and the date of inspection. They shall be furnished to the inspectors through the collectors of the districts wherein they act, and shall in all cases be returned to the collector when, from any cause, the inspector ceases to act as such.

2. The government, in addition to furnishing the inspector's brands or stencils, shall have engraved in the highest degree of art, and printed on bank-note paper, a stamp or stamps to be known as the United States Tobacco Stamp; said stamps to indicate upon their face the following weights, viz: 1 and 2 oz.; 1 quarter pound; 1 half pound; 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 20, 30, 40, 50, 60, 70, 80, 90 and 100 pounds.

3. The stamps indicating weights shall have blank spaces on them for the number of the factory using them, and for the date of placing them on the package. They shall be issued in counted numbers, and charged to the collectors of the districts wherein tobacco is manufactured.

4. Inspectors shall weigh, or cause to be weighed, all tobacco and snuff manufactured in their districts, (save such as may be put up in quantities of one pound and less,) and shall place upon the side, and in no case upon the head of the package, a distinct impression of his official brand or stencil; said brand or stencil to indicate the kind of tobacco contained in the package, the net weight thereof the date of weighing, the name of the State, and number of the collection district.

5. The inspector shall receive from the manufacturer, and shall place on the opposite side from his inspection brand on each package, a stamp, the date and weight of which must correspond with that of his inspection, and must also have the factory number thereon. The stamp shall in all cases be put on with a paste that will not allow of its being removed by the use of water, (kind and quality to be designated by the government,) and shall be cancelled by sinking the letters U. S. through them into the package with a steel die.

6. All foil and papered goods and all descriptions of manufactured tobacco and snuff shall be put up in quantities of *not less* than one (1) ounce. All packages of one pound and less shall in no case contain a fractional part of an ounce, and all packages of the weight of one pound and upward shall in no case contain the fractional part of a pound.

7. All manufactured tobacco and snuff put up in packages of one pound and less quantities, shall, when offered for sale, have upon each package the government stamp denoting their net weight.

8. The bond given by the manufacturers of tobacco and snuff shall in no case be less than ten thousand (10,000) dollars, and shall be as much more than this sum as the collector and assessor of the district may deem necessary for the safety of the government. They shall be signed by not less than two persons as sureties, each of whom shall be worth, free of all incumbrance, the amount of the bond.

9. Tobacco stamps shall be issued to manufacturers, on application to collectors, in such quantities as they may desire, to within twenty-five (25) per cent. of the amount of their bond, but when that limit is reached they shall either

REPORT OF SPECIAL COMMISSIONER OF THE REVENUE.

give an additional bond or make a deposit, to consist of cash or government bonds, with the collector, in an amount equal to the amount of stamps drawn.*

10. The manufacturer shall furnish the inspector with such stamps as will be required to go on all tobacco inspected by him, and shall cause to be placed—subject to the examination of the inspector—on all packages of one pound and less, including foil and papered goods, the stamp indicating net weight of same.

11. Factories for the manufacture of tobacco and snuff shall be numbered, beginning with one, and running up to the whole number in any one collection district, in order that the product of any one factory can be easily traced to place of manufacture, and also to prevent the reworking of one factory in tobacco manufactured by another, which practice hereafter shall be discontinued, and not allowed under any circumstances whatever, a manufacturer only being allowed to rework the tobacco of his own manufacture.

12. When a manufacturer shall have returned to him goods of his own production, he shall report the same to the inspector. If, upon examination, the inspector is satisfied that the goods are the product of the manufacturer, he shall give him a certificate to that effect, stating number of packages, date of inspection, and weight of contents. This certificate shall be presented to the assessor, who shall send an assistant to examine the tobacco, and erase from the packages the inspector's brand and the government stamp. A sworn statement, signed by the manufacturer, inspector, and assessor, shall be made in duplicate and given to the collector, showing the number of stamps and weights of each so destroyed. The manufacturer shall then receive credit on the assessor's and collector's books for the number of pounds so returned, and the amount shall be deducted from his assessment from the next month following. The tobacco shall go back into the manufacturer's stock, and when sold or sent out again shall go as other tobacco, subject to the tax.

13. Any person or persons who shall cut or prepare a brand or stencil which shall be a counterfeit, or intended to be used by a manufacturer or inspector in lieu of the genuine inspection brand or stencil prepared by the government, shall, upon conviction, be imprisoned for the term of not less than three years; the same penalty to apply to the person or persons using the same, and also to the owner or owners of the factory wherein or on whose tobacco the brand or stencil is used.

14. Dealers, when they have emptied a package that has contained manufactured tobacco or snuff, shall at once destroy the inspection brand or stencil, and the government stamp that is thereon, and shall be subject to a fine of \$50 for failure to comply with this provision; and any person or persons who shall sell or give away any empty packages that have contained manufactured tobacco and snuff, without first removing the inspector's brand and the government stamp, shall, upon conviction, be subject to a fine in the sum of \$100 for each package so sold or given away; and any manufacturer who shall use any package or part of a package that has contained manufactured tobacco or snuff, without the inspection brand and the government stamp first being removed from such package or part of a package, shall, upon conviction, be fined in the sum of not less than \$100 for each package or part of package so used, and shall be imprisoned for not less than three years.

15. It shall be the duty of the officers of the government to seize all tobacco found on the market for sale that has not been properly inspected and stamped as before stated.

16. All common carriers shall be prohibited from transporting manufactured tobacco and snuff, unless the same shall be properly inspected and stamped, or is shipped in bond under treasury regulations.

17. The bond of the inspector shall not be less than \$10,000, and shall be signed by two good and sufficient sureties, each of whom shall be worth, over all indebtedness, the amount of the bond.

* In case of the reduction of the tax to a uniform standard of fifteen cents per pound, the stamps shall be paid for in cash by the manufacturer when received from the collector.

APPENDIX E.

Revenue systems of Great Britain, France and northern Germany.

The following summary exhibits the leading characteristics of the revenue systems of Great Britain, France, and Northern Germany :

REVENUE SYSTEM OF GREAT BRITAIN.

The close of the great European war, in 1815, found Great Britain with a complex system of taxation, the growth of her necessities at a period when vast military and naval expenditures, and the burden of an increasing debt, had tasked the ingenuity of ministers to devise new sources of revenue. "The love of imposts was omniscient; it seized on every article which by any possibility an Englishman could want." More than a thousand different kinds of foreign produce paid tribute at the custom-house, while the heavy hand of the excise-man was laid on many articles of home production and of indispensable domestic use.

Navigation laws—long before adopted to control the carrying trade between Great Britain and her colonies and the rest of the world—had operated to repel foreign commerce; and corn laws, enacted in the interest of the landed aristocracy, had carried the food of the people to starvation prices. The law of 1815, wholly prohibited the importation of foreign wheat till the home price reached eighty shillings a quarter, or about \$2 50 a bushel. Under the operation of this law, the price of wheat rose from sixty-four shillings a quarter in 1815 to an average of ninety-four shillings in 1817, and in June of that year reached the frightful figure of one hundred and twelve shillings and eightpence, or \$3 50 a bushel. Trade languished, the people were starving, and bread riots disturbed the peace and menaced the safety of the kingdom. This state of things gave birth to the struggle between the landed proprietors and the manufacturers, which ended thirty years afterward in the repeal of the corn laws and the triumph of free trade. The workmen clamored for cheaper food, while their employers petitioned Parliament to extend their markets. The war, with its restrictions on foreign intercourse, had made England the chief manufacturer of the world. A dense population, colonies planted in every clime, a great mercantile marine, and the possession of abundant coal and iron, and of much private capital, supplied conditions to cheap production and a wide diffusion of products such as set the competition of other nations at defiance.

These natural and acquired advantages were, however, in a measure, neutralized by unwise commercial restrictions and burdensome taxes, but with the restoration of peace these burdens began gradually to be removed. The commerce of the east had been set free from the monopoly of the East India Company in 1814. The treaty of reciprocity with the United States in 1815, which was followed by similar treaties with the European powers, and alterations made in the navigation laws in 1822, opened the British islands more freely to foreign commerce, and at the same time enlarged the carrying trade of British ships. Heavy duties on raw materials, and materials partly wrought, entering into domestic manufactures, were repealed or greatly lessened; and though the duties on foreign fabrics were also lowered, the importation of some of them seriously interfered with the home manufacturer. In silks alone the French were superior, and against that superiority the British manufacturer was protected by restrictive duties, down to the ratification of the treaty with France in 1860, when, for the sake of advantages to be gained in the export to France of coal, iron, machinery, and other British products, the silk duties were repealed.

From 1815 to 1840, the condition of the manufacturer was steadily improving; but great ameliorations were still needed before the productive capacity of the country could obtain its full development. Foreign competition in the home market had long ceased to be feared, and the only hindrances now lay in domestic restrictions. A parliamentary report in 1840 showed that out of a customs revenue of £22,000,000, £20,000,000 was derived from duties on raw materials and on food; and it disclosed the still more remarkable fact that ninety-four and a half per cent. of this revenue was levied on seventeen articles, while more than eleven hundred articles contributed to make up the residue of five and a half per cent., being the insignificant sum of £1,250,000. In the more numerous category were included all foreign manufactures except silk.

It thus appeared that the duties on the foreign imports of Great Britain were a direct tax on the home producer; the high price both of raw materials and of food helping to swell the cost of manufactures, and thus benefiting the foreign competitor. "A nation of manufacturers can only subsist as they sell their produce, and they can sell their produce only as they sell it cheap. But the ability to sell their produce cheaply implies a cheap command of the raw material and of the workman's food; to tax these is to decree the nation's ruin and involve all classes alike in bankruptcy and pauperism."

This was the argument of the Manchester party in 1840, and it speedily came to be the creed of the nation. The policy of protection to agriculture yielded at last, and the revenue system was subordinated to the more important end of creating national wealth. All duties burdensome to the manufacturer were repealed, both in the nature of the customs and excise, the policy being to enable the British producer to apply the largest amount of home labor to the smallest value in foreign staples, under conditions which enabled him to put his product into foreign markets at the lowest possible cost.

This principle is the key to British free trade, and it is claimed to be of universal applicability; but it may be gravely questioned whether it is not protection in a more subtle form. Such is the opinion of M. Block, a modern French economist of eminence, who classes under protective measures the freeing of raw materials and of food from customs duties.

Having described the influences which have determined the present revenue system of Great Britain, we proceed to give the details of the modern budget.

The gross revenues of the united kingdom for the year ending March 31, 1867, were as follows:

Customs	\$111,515,000
Excise	103,350,000
Stamps	47,100,000
Land and assessed taxes	17,340,000
Income and property taxes	28,500,000
Post office	22,350,000
Crown lands	1,650,000
Miscellaneous	15,367,840
Total	347,172,840

Customs.—The receipts from customs, after deducting repayments and drawbacks, may be specifically classified as follows:

Tobacco and snuff	\$32,275,055
Sugar and molasses	28,238,935
Spirits	20,865,135
Tea	13,293,580
Wine	6,955,960
Corn-meal and flour	3,988,195

Coffee.....	\$1, 985, 950
Currants, raisins, and other imported articles.....	2, 888, 330
Miscellaneous receipts.....	1, 004, 190
	111, 495, 330

Excise.—Of the excise (\$103,350,000) the sum of \$99,882,760 was derived from the taxes on spirits, malt, and from licenses; the receipts from these several sources being as follows:

Spirits.....	\$54, 279, 245
Malt.....	34, 081, 925
Licenses.....	11, 521, 590
	99, 882, 760

The balance of revenue which accrued under this head was derived from taxes on hackney carriages, railways, stages, race horses, chiccory, and a few other articles.

Stamps.—Of the stamp duties (\$47,100,000) the greater portion was collected under the following heads:

Deeds and other instruments.....	\$8, 169, 615
Probates of wills.....	7, 903, 880
Legacies and successions.....	13, 021, 660
Fire insurances.....	5, 891, 925
Marine insurances.....	2, 362, 810
Bills of exchange, bankers' notes, &c.....	4, 503, 525
Receipts and drafts.....	2, 656, 620
Patents and other receipts.....	2, 589, 965
	47, 100, 000

Land and assessed taxes.—The land tax is probably the oldest tax in England, as it was originally imposed in 1695, in which year a general valuation of all estates and real property was made, which valuation has continued to be the basis of assessment up to the present time. The tax was imposed permanently by Mr. Pitt, not with a view of obtaining a permanent income, so much as to have an immediate command of money, which he proposed to obtain by offering to land owners the privilege of redeeming the tax on advantageous terms. It was his expectation that a sufficient number of persons would redeem it at eighteen or twenty years' purchase to afford a sum at once of from thirty-six to forty millions of pounds sterling; but the total amount redeemed during the period of nearly seventy years which has since elapsed, has been under eight hundred thousand pounds a year, which redemption has been applied to the reduction of the public debt. The *assessed taxes* are mainly levied under the following heads: Inhabited houses, servants, carriages, riding horses, other horses and mules, dogs, and armorial bearings.

The following are the per centages yielded by each leading item of the revenue of Great Britain, collected for the year ending March 31, 1867: Customs, 32.12; excise, 29.77; stamps, 13.56; land and assessed taxes, 5.0; income and property taxes, 8.21; post-office, 6.43; crown lands, 0.44; miscellaneous, 4.42.

Of the *customs* revenue, ninety-one per cent. was derived from five articles—spirits, sugar, tea, tobacco, and wine.

Of the *excise*, ninety-six per cent. was derived from licenses, malt, and domestic spirits.

Intoxicating beverages and tobacco yielded over forty-two per cent. of the total revenue.

The most productive *stamp duties* were those on the conveyance and transmission of property, deeds, probate of wills, and legacies and successions. Next to these are stamps on policies of insurance.

The *direct tax on land* is very small, being only about one and a half per cent. of the total revenue; but estates and interest in land are reached through the income tax, of which nearly sixty per cent. (under schedules A and B) is assessed on real property and the profits of occupying it.

The income tax for the fiscal year ending March 31, 1867, was *four pence* in the pound; but this rate has recently been increased to *five pence*, to meet the expenses of the Abyssinian war. Incomes less than one hundred pounds (£100) a year are exempt from taxation, and an abatement of £60 is made on all incomes of £100 and under £200 per year.

The British income tax, originally created by Mr. Pitt, in 1798, as a wartax, was repealed in 1815, when it yielded \$75,000,000. It was reimposed by Sir Robert Peel in 1842, to enable him to make his reductions of the tariff. It has varied from four pence to one shilling and four pence, (during the Crimean war,) and, though long treated by the Chancellor of the Exchequer as a temporary expedient, has been found too useful to be dispensed with, and it is likely in future to have a permanent place in the budget.

Such are the leading features of the British revenue system. Having always a regard to the exemption of home industry from burdens, Great Britain thus raises her taxes: 1. From articles of necessary and large consumption, as tea, sugar, and coffee. 2. From articles of indulgence, as spirits, beer, (malt,) tobacco, and wine. 3. From licenses and other taxes on occupations. 4. From stamps on legal documents, the conveyance and descent of property, and instruments of business. 5. From occupied houses, and the luxuries of living, servants, horses, dogs, and carriages. 6. From incomes derived from realized property and professional and other earnings. 7. From the post office.

LOCAL OR MUNICIPAL TAXES IN GREAT BRITAIN.

In the local or municipal taxation of Great Britain, the same exemption from all direct taxation of capital employed in industrial and commercial pursuits, in banking, and in investments, which characterizes the national system of revenue, is also carefully recognized and adhered to. Thus, the expenditures for local and municipal purposes are provided for by a system which makes the rental value of real estate the basis of taxation; the assessed taxes on this basis varying, according to locality and exigencies, from 10 to 25 per cent. on the rental valuation. The rental taxes, moreover, are in all cases paid by the "occupier as owner or tenant."

As showing the working of this system of taxation, we present, herewith, the local taxes actually levied for the year 1866 in St. Marylebone, one of the largest of the parishes of the metropolitan district of London:

	£	s.	d.	
Poor rate.....	0	2	2½	on the pound of rental value.
General rate, (street lighting, watering, paving, &c.)	0	0	11	on the pound of rental value.
Sewer rate.....	0	0	4	on the pound of rental value.
Church rate.....	0	0	1	on the pound of rental value.
Metropolitan main draining rate.....	0	0	4	on the pound of rental value.
	3 10½			

These rates, which are probably among the highest levied in Great Britain for municipal or local purposes, would, in the aggregate, be equivalent to nearly twenty per cent. (19 37) of the annual rental value of the real estate liable to taxation. It will be observed that the highest single item in this account is that known as the "poor rate."

It should also be stated that in this system of rental taxation *the rate is levied only on real estate occupied and having a rental valuation*; and that government property also of certain descriptions does not enjoy the privilege of exemption, as in the United States, from local taxation.

ADMINISTRATION OF THE BRITISH DEPARTMENT OF FINANCE.

The principal and responsible supervision of the Department of Finance in the British Government was formerly intrusted to an officer who was known as the "Lord High Treasurer;" but at the present time this duty is delegated to a board of commissioners appointed by the Crown, whenever there is a change of ministry. The first or chief of these commissioners is called the "First Lord of the Treasury;" and this officer is generally, though not necessarily, the prime minister.

The financial duties of the ministry are, however, always performed by another of the commissioners, who is called the "Chancellor of the Exchequer," whose peculiar business it is to attend to the general financial arrangements of the country, and especially to see that as much money is provided as will be sufficient (according to the opinions of the ministry) to meet the expenditures of the financial year. In order to ascertain what money will be required, it is made the duty of the Chancellor of the Exchequer, in the first instance, to call for estimates from all those departments of the government which are intrusted with expenditures. These estimates are next carefully considered, and those which relate to the army and navy are generally referred to the consideration of the whole cabinet. When the estimates have been approved or sanctioned as far as necessary by the cabinet, the chancellor of the exchequer has then to collect them together in one total, and to consider in what way they can be provided for. If the revenue of the past year is considered a fair estimate for the ensuing year, he has then to consider whether he will propose to Parliament to make any change in the financial scheme of taxation. If the expenditures are likely to exceed the revenue anticipated from existing taxation, the question for consideration is, how shall the additional revenue requisite be raised? but if, on the contrary, the revenue is likely to be more than sufficient to meet the expenditures, the question which then presents itself is, what taxes can be best repealed or abated? All these matters having been considered, and the general scheme for the year of the chancellor of the exchequer approved by his colleagues, it then becomes the duty of this officer to present it to Parliament in what is usually called a "budget speech." The introduction of the budget has been thus described: "Before, or soon after the close of each financial year, the chancellor of the exchequer submits to the House of Commons a general statement of the results of the financial measures of the preceding session, and gives a general view of the expected income and expenditure of the ensuing; he intimates at the same time whether the government intends to propose the repeal of any taxes, or the raising of money by the imposition of taxes, or by loan, or otherwise. This exposition of the state of the finances for the past and the ensuing years gives the House of Commons all the necessary information to enable them to exercise an important check upon the minister, by limiting his means of raising money to the sums actually required for the public expenditure. If his statement shows a larger surplus revenue than the House of Commons considers it prudent to leave as a margin to the government, pressure is

immediately brought to bear upon it to procure a reduction of taxation. If, on the other hand, the minister shows that the revenue will be insufficient to meet the expenditure, it rests exclusively with the House of Commons to grant or refuse the demands which may be submitted to them for meeting that deficiency. The intention of this budget statement is, not only to lay before the House of Commons the scheme of taxation for the ensuing year, but to satisfy them that the public income to be raised in the year will be sufficient, and no more than sufficient, to meet the expenditure which the government proposes to incur within the year.”*

After the chancellor of the exchequer has concluded his financial statement, it is customary for members to rise and put questions to the finance minister with respect to any point which may require further explanation.

When the scheme of the chancellor of the exchequer has been sanctioned by Parliament, the duties of this officer, so far as Parliament is concerned, may be said to be theoretically at an end; for the head of each department, such as the army, navy, &c., ask Parliament to sanction their own estimates; and when there is no special representative of a department in the House of Commons, the duty then devolves on an officer known as the “Secretary of the Treasury,” and not on the chancellor of the exchequer. The secretary of the treasury is, furthermore, the generally recognized authority respecting the expenditure of the country in all departments except those of the army and navy.

The estimates having been laid before Parliament for some weeks previous to their being taken into consideration, are then put to vote in the House of Commons. When the estimates are thus voted the first step has been taken, but only the first step; for no money can really be obtained till an act of Parliament has been formally passed for a transfer of money from the exchequer account at the Bank of England or of Ireland. Such an act is commonly called a “consolidation fund,” or “ways and means” act, and directs the controller of the exchequer to follow the orders of the royal warrant, which is granted by the Crown to the lords of the treasury. It is in virtue only of this warrant, furthermore, that the lords of the treasury are enabled to direct a transfer of money from the account of the exchequer to such other accounts as require money for the services of the country—which services have been specified in the votes of the House of Commons.

“By constitutional practice, the speaker of the House of Commons, as the guardian of its privileges, is required to take oversight of the financial proceedings of the House during the session, and it is his duty to ascertain that every bill for giving ways and means to the treasury is kept within the amount of the votes on supply already granted. At the close of the session he checks the final balance between the full amount of the votes on supply and the ways and means previously authorized, and limits the final grant of ways and means in the appropriation act to that amount.”

The general government account is kept at the treasury, and is presented, from time to time, in detail, in order to satisfy Parliament that the money voted by the House of Commons has been applied to the special purpose intended. All the money received on account of the government is considered as belonging to what is called the “consolidated fund,” and is paid in, as received, to the Bank of England or Ireland. It is there placed to an account called an exchequer account, and cannot be touched without the sanction of an act of Parliament, either passed at the time, or which has been already passed and is then in force. In former days a much larger proportion of the expenditure than at present was sanctioned by previous acts of Parliament, and consequently a much smaller amount was voted in committees of supply, thus requiring new acts of Parliament to enable the treasury to obtain the money. Now, however,

* Report on Public Moneys, Commons Papers, 1857; Financial Control, by Sir G. C. Lewis.

nearly two-thirds of the whole expenditure is sanctioned by special act of Parliament, after votes in the annual committees of supply.

Towards the close of every session, when all the money required by government has been voted, a bill is brought in, called the appropriation bill. This bill appropriates every separate vote which has passed the House of Commons during the session, and completes the "ways and means" necessary to meet these votes. "When an appropriation act is once passed, and the specific purpose of each vote designated, no other use of the money can be made, except by breaking an act of Parliament, which is the method now adopted for using the money generally during the session, the money credited to the consolidated fund being used, after the passage of the supply bills, on account. But the final appropriation act enables Parliament to ascertain, in subsequent years, when the annual financial accounts are presented, that the money voted has been expended in conformity with law."

Attached to the treasury department is an officer appointed by the Crown—in the same way as the judges—called the controller of the exchequer, whose duty it is to see that parliamentary authority has been obtained before any money is taken from the exchequer account at the Bank of England or Ireland, either by acts of a permanent nature or by those annually passed. "This office is supposed to afford valuable security against misapplication of money by the treasury; but, practically, the only security is the general regularity and the efficient system adopted and carried out by the treasury itself, the check of public opinion, as well as the knowledge that any misapplication of money granted for public purposes is certain to be soon discovered."

As already stated, the revenue of the year is paid in, as soon as received, to the account of the exchequer, at the Bank of England or Ireland. It frequently happens, however, that though the revenue for the year is ample for all required payments, yet on the day on which the large quarterly payments are required for the interest on the national debt, there may not be sufficient money to the exchequer account for that purpose. To obviate any inconvenience that may arise under such circumstances, an act has been passed authorizing the treasury to borrow from the bank a sufficient sum to meet the required payments for interest; and the bank (otherwise forbidden to lend money to the treasury) is thereby permitted to do so for this purpose; and the government is by law required to repay the bank out of the first receipts for ordinary revenue. When the treasury so borrows, it issues what it calls "deficiency bills."

This power of borrowing money by the treasury from the Bank of England, in anticipation of forthcoming revenue, is never likely to lead to any undue dependence on the bank, as the loan cannot be continued beyond the times specified by the acts of Parliament; that is, it must be invariably repaid before the termination of the quarter in which the money is lent.

It may also be noted that the Bank of England pays annually to the British treasury about one hundred and thirty thousand pounds (\$650,000) for the privilege it enjoys of issuing bank notes to the extent of fourteen million pounds, (\$70,000,000,) which payment, it is estimated, leaves a net profit to the bank of about one hundred thousand pounds (\$500,000) per annum.

The funded debt of England is simply a book debt; that is, an entry in the book or ledger in the national debt office or at the Bank of England that a given sum has been received from a particular individual, in return for which sum of money the nation agrees, under an act of Parliament, to pay an annual sum, either in perpetuity or for a limited number of years; and this individual thereby becomes a fundholder or stockholder to that amount, and he is at liberty to sell his right to receive such interest or annuity, either altogether or in any fractional parts, as he may please.

When money is borrowed by the government for a short period only, a species

of promissory note, bearing interest, is generally given in exchange, which notes are generally known as "exchequer bills" or "exchequer bonds," and constitute the unfunded, in contradistinction to the funded or book debt.*

Loans, to a limited extent, are from time to time made by the British treasury, at certain rates of interest, in furtherance of works of public utility, but which are not of a nature to induce the public to readily appropriate money therefor; such as building and repairing churches, jails, county lunatic asylums, union work-houses, and in some cases, as in Ireland, in aid of railways, and in making harbors of refuge, and also, within the last few years, for public works, in the alleviation of distress in the manufacturing districts. These loans are made through a board of unpaid commissioners, who are termed the "commissioners of public works loans," at whose disposal a certain sum is placed by act of Parliament. The money lent in this way is generally punctually repaid, with the stipulated interest; and a duty which otherwise might be entailed on the government is performed in an efficient and economical manner through the gratuitous services of the commissioners.

As bearing upon the matter of economy in appropriations, it is also important to note the restrictions which Parliament imposes on itself in all matters of money supplies.

"According to ancient constitutional doctrine and practice, no moneys can be voted by Parliament for any purpose whatsoever, except at the demand and upon the responsibility of ministers of the Crown.

"In former times, when any aids and supplies were required for the public service, the Crown made known its wants to the House of Commons by message: this message was taken into consideration by the Commons, and the necessary supplies were voted by the House, according to its discretion. This method of procedure in obtaining grants of money admitted of no exception; it therefore left no opportunity for any private member to introduce any scheme of his own, whereby any charges would be made upon the people.

"But in the beginning of the last century a specious evasion of this constitutional rule crept in. The wholesale system of exchequer control in the custody of public moneys—which afforded protection alike to the Crown and to the Parliament against illegal appropriations—was made the occasion of attempts to induce the Crown, by the exercise of parliamentary influence, to sanction expenditures that were extravagant and unjustifiable. Finding that there was generally a balance of public money remaining in the exchequer, as yet unappropriated to any specific service, there was a growing disposition on the part of private members to regard this money as available for any purpose they might be disposed to favor. Petitions were presented to the House from various persons claiming pecuniary assistance or relief, which, being often promoted by members who were friends to the parties, and carrying with them the appearance of justice or of charity, induced the House to approve or, at utmost, to be indifferent to their success. By this means large sums were granted to private persons improvidently, and sometimes upon insufficient grounds. In the year 1705 this abuse became so notorious that early in the next session, on December 11, 1706, before any petitions of this sort could be again offered, the House resolved "that they would receive no petition for any sum of money relating to public service but what is recommended from the Crown." This resolution was made a standing order on June 11, 1713, and amended June 25, 1852, to bring it into conformity with existing practice, by the substitution of a new order, to declare "that this House will receive no petition for any sum of money relating to public service, or proceed upon any motion for granting any money, but what is

* "Taxes and Expenditures," by Thompson Hankey, esq., M. P., late Governor Bank of England.

recommended from the Crown.* The uniform practice of the House has construed this rule to extend to any motion which involves the expenditure of public money, even though it may not directly propose a grant. It has even been held to preclude a select committee from recommending that public compensation should be given to individuals for losses incurred, unless the same had been previously sanctioned by the Crown. This is a striking proof of the strictness with which this rule is enforced, as the mere report of a committee, though entitled to respectful consideration, does not bind the House to anything, unless it be formally agreed to by the House itself.†

REVENUE SYSTEM OF FRANCE.

The ordinary revenue of France, according to the budget of 1865, was derivable from the following sources :

Direct taxes	\$63, 072, 280
Registration, stamps, and public domains	81, 537, 883
Royal forests	8, 051, 300
Custom duties and salt	29, 485, 000
Indirect taxes	115, 600, 400
Post office	14, 482, 000
Sundry revenues	26, 441, 989
Produce of miscellaneous taxes	11, 736, 360
Total	350, 407, 212

To understand the foregoing table it will be necessary to analyze the several items, and finally to rearrange them, arbitrarily, with a view to a more intelligible classification.

The direct taxes are made up as follows :

Land tax	\$33, 660, 000
Tax on persons and on tenant occupancy	9, 687, 600
Doors and windows	7, 272, 240
Licenses ("patentes")	11, 801, 440

* One of the beneficial results flowing from the observance by Parliament of this rule is that there is rarely any material difference between the estimates of expenditure presented by the chancellor of the exchequer for a given year and the sum which the financial returns at the end of that year show to have been actually expended. Thus, the following table shows the difference between the amount of expenditures estimated by the chancellor of the exchequer and the amount actually paid out from the treasury on account of expenditures, for several years subsequent to 1853:

Years ending—	Estimated in the budgets.	Actual payments out of the exchequer.	More (+) or less (—) than budget.
April 5, 1853.....	£51, 164, 000	£50, 782, 476	— £381, 524
April 5, 1854.....	52, 083, 000	51, 250, 120	— 832, 880
March 31, 1856.....	86, 034, 000	88, 428, 345	+ 2, 394, 345
March 31, 1860.....	69, 207, 000	69, 502, 289	+ 295, 289
March 31, 1862.....	71, 487, 000	71, 116, 485	— 370, 515
March 31, 1863.....	70, 108, 000	69, 302, 008	— 805, 992
March 31, 1865.....	67, 249, 000	66, 462, 207	— 786, 793
March 31, 1866.....	67, 349, 000	65, 914, 357	— 1, 434, 643
March 31, 1867.....	67, 031, 000	66, 780, 396	— 250, 604

† On Parliamentary Government in England. Alpheus Todd, Longman & Co., London, 1867.

Pleasure horses and carriages	\$540, 000
First warning to newspapers.....	111, 000
Total.....	63, 072, 280

The land tax is assessed, not on the real value of the land, but on the net rental or income; receipts and expenditures being estimated on an average of ten years. If there are buildings they are separately assessed on the same principle; the land on which they stand being valued as if for cultivation.

The tax on persons is in the nature of a poll-tax, and is estimated at the value of three days' labor, according to the average price paid in the commune.

The tax on tenant occupancy ("contribution mobilière") is imposed on all occupants of rented dwellings, and is usually nine or ten per cent. of the rental.

The tax on doors and windows is according to a fixed scale; it is levied only on occupied houses, and is usually paid by the tenant.

The license tax ("patente") is a tax on trades and occupations, and on certain of the liberal professions. The amount of it is regulated by the nature of the occupation, having regard to the population of the city or town where it is exercised, and by the rental of the premises in which it is carried on. So indispensable is this license that without it the person of whom it is required cannot sue in a court of justice, have the benefit of any judicial decision, or receive any magisterial certificate.

The revenue from registration, stamps, and public domains is thus distributed :

Registration, mortgages, &c.....	\$63, 844, 400
Stamps	15, 255, 600
Sales from and income of public domains, &c.	2, 437, 883
Total.....	81, 537, 883

Registration is the necessary mode of authenticating various private acts and events; and it is imposed chiefly with a view to revenue. All judicial and magisterial acts are required to be recorded for this purpose as well as for perpetuating evidence.

Stamps are of two sorts: the one impressions stamped by government officers on paper, which is required to be used for certain classes of documents; and the other movable stamps, like the revenue stamps of the United States, which are used and cancelled in the same manner.

The receipts for sale of property and other income from the public domains are of a miscellaneous character and of small amount, and need not be specified.

The chief produce of the royal forests is wood and timber, the sale of which yielded the considerable sum of eight million of dollars.

Customs duties and salt.—This head of the revenue is divided into import duties on—

Miscellaneous merchandise	\$14, 439, 200
Colonial sugar.....	7, 058, 600
Foreign sugars	2, 285, 000
	23, 782, 800
Export duties	82, 000
Navigation dues	832, 600
Sundry customs duties.....	278, 000
Duty on consumption of salt collected through custom-house..	4, 509, 600
Total.....	29, 485, 000

Indirect taxes are thus distributed :

Duties on beverages.....	\$42, 685, 400
Duties on consumption of salt not collected at the custom-house	1, 683, 000
Duties on domestic sugar.....	11, 786, 000
Produce of government sale of tobacco.....	45, 295, 600
Produce of government sale of gunpowder	2, 550, 800
Sundry and miscellaneous duties.....	11, 599, 600
Total.....	<u>115, 600, 400</u>

Under the head of sundry revenues are the following :

Revenue from the universities	\$571, 700
Revenue from Algeria	3, 850, 000
Sums reserved and saved from civil pensions.....	2, 915, 740
Increase of sinking fund	19, 104, 549
Total.....	<u>26, 441, 989</u>

Among the miscellaneous taxes (\$11,736,360) are taxes on estates in mortmain; on patents for inventions; on telegraphs; profits in new issue of bronze currency; revenues from prisons and houses of correction, &c., &c.

The following classification seems to present the sources of revenue more clearly than that adopted in the French budget :

Direct taxes, ownership and use of land and buildings, poll taxes, licenses, &c.	\$63, 072, 280
Registration, stamps, &c.....	81, 537, 883
Royal forests (wood and timber sold).....	8, 051, 300
Customs duties on foreign merchandise	14, 439, 200
Exports, navigation, and other miscellaneous customs duties...	1, 192, 600
Sugar, import duties on colonial	\$7, 058, 000
import duties on foreign	2, 285, 000
excise duties on domestic.....	11, 786, 000
	<u>21, 129, 600</u>
Salt, collected through custom-house	4, 509, 600
collected elsewhere than custom-house.....	1, 683, 000
	<u>6, 192, 600</u>
Beverages	42, 685, 400
Tobacco, sale of	45, 295, 400
Gunpowder, sale of.....	2, 550, 800
Sundry indirect taxes, (not enumerated).....	11, 599, 600
Post office	14, 482, 000
Revenue from Algeria	3, 850, 000
Income of sinking fund.....	19, 104, 549
Miscellaneous	15, 223, 800
Total.....	<u>350, 407, 212</u>

It will be seen by the foregoing analysis that direct taxes, registration, stamps, customs duties, sugar, beverages, and tobacco, yielded more than seventy-six per cent. of the whole revenue, in the following proportions : direct taxes, eighteen per cent.; registration and stamps, twenty-three per cent.; customs duties, (excluding sugar,) four and a half per cent.; sugar, six per cent.; beverages, twelve per cent.; and tobacco thirteen per cent.

Comparing the French with the English revenue system, we observe the same exemption from taxation of home industry, especially of those manufac-

tures which find a market in foreign countries. Land is subjected to heavier burdens in France than in England, and the freedom of occupation and action is restrained by heavier exactions in the way of licenses, stamps, and registrations. The revenue derived from foreign imports is trifling in comparison with the customs revenue of Great Britain. The appetites and indulgences of the people are reached alike in both countries by heavy taxes on sugar, beverages, and tobacco, and in both the post office is made to contribute a large revenue.

LOCAL TAXES OF FRANCE.

The *local taxes of France*, or the "*budget of the communes*," as it is termed, is also of sufficient importance to claim some particular notice, and we therefore submit the following statement, prepared by Hon. H. S. Sanford, minister resident of the United States in Belgium:

The expenses of the French communes are divided by law into two classes, obligatory and facultative.

Obligatory expenses.—The expenses declared obligatory by the law are as follows:

- 1st. The keeping in repair of the *hotel de ville* (town house) and mayoralty.
- 2d. The office expenses of printing for the service of the commune.
- 3d. The salaries of its agents, the tax gatherers, overseers, police commissioners, keepers, &c.
- 4th. The repairs of the communal edifices.
- 5th. The closing and keeping in repair of the burying grounds.
- 6th. The opening and keeping in repair of the roads of the commune.

To the above must be added the expense of taking the census of the population, which occurs every five years; a subscription to the *Bulletin des Lois*, or the *Moniteur des Communes*; the expenses for the maintenance of the national guard; for public instruction, and the payment of all debts contracted by the communes, and several others, which, however, do not exist in every commune.

Facultative expenses.—The facultative expenses form also a heavy charge upon the commune, because there exists scarcely a single one which is not under the necessity of incurring some of them. In fact, the only difference between the *obligatory* and *facultative* consists in the prefect's having the right to inscribe the former in the budget of the commune, if they have been omitted, whereas he cannot do so in the latter case.

Resources of the communes.—The resources of the communes, or means by which they provide to cover these expenses, are of two kinds—the ordinary and the extraordinary receipts.

Ordinary receipts.—These consist of—

- 1st. The revenues of all the property of which the inhabitants have not the use in kind.
- 2d. The assessment imposed yearly upon those who gather the fruits and produce in kind.
- 3d. The produce of the ordinary additional centimes imposed upon the commune by the laws of revenue.
- 4th. The revenue of the portion which is granted to them from the tax upon patents.
- 5th. The produce of the municipal dues.*
- 6th. The product of the amount of stalls or authorized places in the different markets, fairs, and slaughter-houses.
- 7th. The product derived from stands and lettings on the public road, on the quays and rivers, and other public places.

* The octrois, or duties, consist of certain taxes on articles of consumption levied at the entrance of every town or city. For the city of Paris it is near forty millions of francs. Before 1852 one-tenth of the produce was paid into the treasury of the state.

8th. The amount received from the tolls of the commune; the dues for weighing, measuring, and gauging, (applied to the tonnage of vessels;) the amount of road dues, and other taxes legally established.

9th. The amount paid for grants of land in the burial grounds.

10th. The amount of contracts for water, and removing the mud and clearings from the public roads and streets, and all other contracts of the same nature.

11th. The produce of taking copies of the acts of the administration, and of births, deaths, and marriages.

12th. The portion which the law allows to the communes from the amount of fines pronounced by the police courts and correctional police, and the councils of discipline of the national guards, &c., &c.

It is evident that these receipts, although they are entitled as *ordinary* receipts, do not exist in every commune. They are called ordinary because where they are levied it is regularly or annually. It is not, however, the same with the greater portion of the *extraordinary* receipts, of which the following is an outline:

Extraordinary receipts.—1st. Extraordinary taxes duly authorized to be levied.

2d. The amount derived from the sale of communal property.

3d. Gifts and legacies.

4th. The reimbursement of capital not fallen due and the purchase of government securities.

5th. The amount produced by extra cuttings of wood.

6th. The produce of loans, &c.

The draft of the budget is drawn by the mayor, who submits it to the municipal council, by whom it is discussed and amended or modified; and after being finally closed and voted, it is afterwards sent to the prefect, who approves it, in communes having a revenue of less than one hundred thousand francs, but in communes whose revenue surpasses that sum the approval of the head of the state is required.

Assessors of taxes.—The taxes of France are assessed by means of committees of officers termed *répartiteurs*, or assessors of taxes, whose duty is to divide among all the inhabitants, to each his share or contingent of the tax assigned to the commune. The members of these committees are named by the prefects, and for one year. They are seven in number, namely: the mayor and his deputy, in communes having less than 5,000 inhabitants, (where they exceed that number these officers may be replaced by two municipal councillors,) and five landed proprietors, of which two, at least, non-resident in the commune, if they can be found. It is expected that the sub-prefects will avoid reappointing the same individuals to this office, it being thought just that the divers inhabitants be called, each in his turn, to determine the assessment, provided they possess the talent and integrity necessary to enable them to sit on the committee for that purpose. No one can refuse the duties of assessor, except for a legitimate cause of exemption; for instance, grave and acknowledged infirmities, having entered the sixtieth year, or being about to undertake a long voyage, &c. The time for the meeting of the assessors is determined beforehand, and the mayor informs the rate-payers thereof by a public notice in the usual form. They are convoked under the presidency of the mayor, or, in his absence, by the deputy mayor, or one of the municipal councillors appointed for that purpose. The operation is performed with the concurrence of the agents of the direct taxes. They deliberate in common, and decide by a majority of votes, and they cannot deliberate unless there be at least five of their number present.

The assessors are forbidden to dispense with performing the duties required of them by the law, under penalty of being personally responsible, and even

liable to be summoned for the taxes unpaid, within the specified time, by reason of the non-execution of their duties within the time allotted.

The deliberations of the commission of assessors require no approval by the higher authorities, but can be put in force as soon as terminated.

ADMINISTRATION OF THE FRENCH DEPARTMENT OF FINANCE.

The following report on the organization and administration of the French department of finance, by honorable H. S. Sanford, minister of the United States for Belgium, is also submitted :

Organization.—The minister of finance is surrounded by a central administration, comprising the *secretariat*, or secretary general's office, charged with the *personnel* and expenses of the ministry; a division for disputed matters in France, appointed to uphold the interests of the treasury; a direction for the general circulation of the funds; another for the public debt; a direction for the general accounts of the finances; a special service for the cash payments, and of the central paymaster of the treasury, and a general comptrolling division. All these directions or divisions are composed of several offices, under the direction of a head clerk, (*chef*,) and comprising a second head clerk, and several under clerks.

In the above consists the central service of the department, properly speaking, to which, however, must be added the division of general inspection, which includes several offices in Paris: eleven inspectors general, twelve inspectors of the first class, twelve inspectors of the second class, and fourteen inspectors of the third class, with eleven sub-inspectors, who are sent periodically or unexpectedly to visit or inspect the accounts of all the receivers or accountants of the government.

But independently of these duties, which relate more particularly to the circulation of the finances in general, there are various administrations, equally central, which are dependent upon them, but which, however, are only employed on one specific branch of the public revenue. Of this description are the general post office, the administration of direct taxes, the administration of the registry office and of the domains, the administration of the customs and indirect taxes, (which previous to 1848 formed two distinct administrations,) the administration of the woods and forests, and the commissioners of the mint.

The other agents of the finance department are :

Eighty-six directors and eighty-six inspectors of the direct taxes, (one in each department.)

Eighty-five receivers general, and as many particular receivers as there are *arrondissements*, independently of which there are collectors in the greater part of the *communes*.

Eighty-six paymasters, and a certain number of collecting clerks under their orders.

Eighty-six directors, as many inspectors and comptrollers, several hundred receivers, and thousands of clerks employed in collecting the indirect taxes, without including the directors, inspectors, receivers of customs, and from twenty-six to twenty-seven thousand custom-house officers appointed to protect and watch the frontiers. Independently of these there are numerous agents belonging to the administration of the post office, the woods and forests, &c.

Financial system.—Before pointing out the mode of proceeding pursued by this complicated machinery, it is necessary to mention the various taxes, which united, form the financial system of France. All the taxes levied in France may be divided into two great categories—the *direct* and the *indirect* contributions or taxes.

There are four direct taxes :

1st. The land tax.

2nd. The personal tax.

3d. The property tax, and

4th. The tax on patents or licenses.

DIRECT TAXES.—1st. *The land tax*, which is levied in equal proportions upon all landed property, whether built upon or not, in proportion to their net taxable revenue, and each is taxed in the commune in which it is situated. No individual property is exempt from this tax, so that if a commune possess a piece of land not capable of being farmed out, but from which the inhabitants reap an advantage, this land is taxed, and the amount paid by the commune.

The land tax, as well as all the direct taxes, is subdivided into *principal* or capital, and *additional centimes*. The *principal* forms the basis of the tax; it is the assessment or quota of the revenue of every citizen, fixed by the law. The *additional centimes* are likewise authorized by the law, but their number varies. By *additional centimes* is understood a supplementary sum proportioned to the capital or principal of the tax, and which is expressed in so many centimes per franc, or so much per cent. The general *additional centimes*, devoted to the expenses of the state, are voted by the legislative body, whose vote is also necessary to levy *extraordinary centimes* in the departments and communes. But the law allows the councils general and the communes the power of voting each to the amount of five additional centimes, not including certain centimes appropriated to special purposes.

The land tax, as well as the other direct taxes, is divided among the departments by a finance law—that is to say, its assessment is voted by the legislative power. The contingent of a department is divided among the arrondissements by the general council, (elected by universal suffrage.) The quota of the arrondissement is divided among the communes by the arrondissement council (elected also,) and in the communes, a number of assessors, chosen from among the principal inhabitants, establish the assessment to be divided among the tax-payers in proportion to their property. The list of tax-payers, thus drawn up, is called the rent-roll.

2d. *The personal and property tax.*—The personal tax is always composed of the value of three days' labor. In each department the council general determines, every year, the average price of a day's labor; it cannot, however, be fixed under fifty centimes, or above one franc fifty centimes. In other words, the tax varies from one franc fifty centimes, the lowest, and four francs fifty centimes, the highest rates.

This tax is due by every inhabitant, whether French or foreign, both male and female, enjoying their rights, and not reputed indigent. It is the only tax levied upon the individual personally.

The property tax, which is always united with the personal tax, is fixed at one-twentieth part of the rent paid by each resident, but only for the portion which serves as a residence. It has regard to the rent really paid, and if the individual resides in his own house, he pays the amount which would be payable if the apartment he occupies were let to a tenant.

All warehouses, shops, inns, manufactories, and workshops, for which the occupiers pay a patent or license, are exempted from this tax, as well as the offices of public functionaries, the buildings destined for lodging the pupils in all kinds of schools, and those serving for agricultural purposes, &c.

Every inhabitant, French or foreign, not reputed indigent, pays this tax. But in many towns and cities, in Paris, for example, the municipal council, in order to come in aid to those paying rents below a certain sum, by a sort of contract or subscription with the government, pay a certain fixed sum instead from the revenues of the city or town.

3d. *The door and window tax.*—By the law of the 4th Frimaire, an. VII, this tax is levied on all doors and windows opening or looking on the streets, courts, and gardens of all buildings and manufactories. Doors opening on a staircase, and those in the interior of the apartments, as well as all openings

without doors or windows, and windows serving to give light into barns, stables, sheepfolds, &c., are not included in this tax. The scale by which the tax is levied is combined from the nature, number, and position of the openings; it increases also in proportion to the population—that is to say, it is higher in the towns and cities than in the country villages, &c.

4th. The tax for a *patent* or license is levied on every person, French or foreign, carrying on a trade or business of any kind. The *patent* is subject to a fixed and a proportional tax. The fixed tax is levied according to a scale which enumerates the different occupations to be taxed, with the (fixed) amount of the tax opposite to each. Another table indicates the various modifications to which this fixed tax is liable, in proportion to the population. The greater the population the more the patent is increased; and, in certain cases, in the interior of particular cities, the patent is modified according to the rent.

Previous to the year 1850 the following professions were exempted from paying for a patent: public officers or officers and clerks under government; notaries, attorneys, bailiffs, and auctioneers; barristers, physicians, surgeons, midwives, &c.;

Veterinary surgeons;

Painters, sculptors, architects, and other artists;

Professors, schoolmasters, editors of newspapers, public writers, &c.;

Persons receiving wages, or working by the piece or by the day;

And several other professions.

Since the passing of the finance law of the 15th May, 1850, the following are subject to a proportionate tax (for license) amounting to one-fifteenth of the rent paid by them:

Architects, (but not painters, &c.);

Barristers, attorneys, notaries, bailiffs, lawyers' clerks, auctioneers, and attorneys, and others attached to the tribunals of commerce;

Physicians, surgeons, health officers, dentists;

Veterinary surgeons;

Referendaries to the seals of office;

Schoolmasters and masters of boarding schools. (The premises used for lodging the scholars, and the school rooms, are not included in the estimates of the premises paying rent.)

Independently of the four contributions above mentioned, the following ten unimportant taxes are often included in the direct taxation:

1st. The fixed and proportionate dues levied on the mines;

2d. The annual tax paid by schoolmasters and keepers of boarding schools;

3d. The dues levied in the faculties of law, medicine, &c.;

4th. The remunerations for the verifications of weights and measures;

5th. Contributions for keeping up the scholarships (*bourses*) and for the chambers of commerce;

6th. The special and local contributions for works for the keeping in repair and reconstruction of the dikes, for cleansing the canals, &c.;

7th. Taxes for the works of draining of the marshes;

8th. The amount paid for the expenses of visiting the chemists' shops, pharmacies, and grocers' shops, &c., (to verify that the drugs, &c., are not adulterated;)

9th. The dues paid by the proprietors and manufacturers of natural and artificial mineral waters;

10th. The value of the payments in materials or money for keeping up and repairing the local roads.

INDIRECT TAXES.—1st. *The registry duties and duties on succession.*

The registry is a tax to which all public documents and a great number of private ones are subject, (the sale and purchase of estates, for instance,) which are required to be produced before the tribunals. This tax serves, on the one

hand, to produce a certain revenue to the State, and on the other it gives more authenticity and more value to the acts themselves, and, what is often of great importance, *a certain date*.

The tax is fixed or proportionate, according to the nature of the acts, and is higher or lower according to their importance. It is levied by particular receivers, dependent upon the administration of the registry office at the department of finance, and who are also charged to levy the duties on successions. The tariff of the legacy duties or rights of succession, which naturally vary according to the degree of parentage, have often been modified.

The law of finance of the 15th of May, 1850, likewise modified the rights of *mutation*. Changes caused by deaths, and *gratuitous* transmissions between living persons of inscriptions on the great books of the public debt, as well as all kinds of shares and actions, are now liable to the same tax as for successions.

The smallest registry duty is two francs.

2d. *The timbre* (stamps) were introduced into France in 1673, under the name of *formula*, and received that of *timbre* by the law of the 12th of December, 1790.

The stamp duty is fixed according to the *dimensions of the paper*, or to the amount in money. The duty on the dimensions of the paper is fixed as follows:

The largest size sheets.....	2 francs.
Large paper.....	1 franc, 50 cent.
Middling paper.....	1 franc, 25 "
Small paper....	70 "
Half sheets, small paper.....	35 "

The stamp duty according to the sums is regulated as follows:

All bills of exchange, notes, or to order, of 300 francs and under....	15 cent.
500 francs and under.....	25 cent.
1,000 francs and under.....	50 cent.
And 50 centimes per thousand francs above that sum.	

Only commercial bills and letters of exchange are liable to this scale; all other acts are charged according to the preceding tariff on the dimensions of the paper.

All acts and writings relative to the military, petitions, and certificates of indigence, &c., are exempted from the stamp.

3d. *The customs*. It is well known that France continues to be governed by a protective or rather prohibitive system. Latterly there have been a few, but important, modifications, except that since 1850 all Algeria has been assimilated to France, so that its productions, with few exceptions, can enter free of duty.

4th. The tax on salt, which has always been 30 francs the quintal of 100 kilograms, (or 200 pounds,) has been reduced to 10 francs since 1848.

5th. The tax upon potable liquors, which has been established in France for upwards of five centuries, is one which has been the most frequently attacked. The constituent assembly of 1848 had even suppressed it, but as it brings a hundred million of francs yearly into the treasury, it was re-established in the course of the same year.

This tax, laid upon wine, cider, mead, and perry, is subdivided into the tax on circulation, on the sale by retail, and entrance duty into towns of 4,000 souls and upwards.

The departments are divided into four classes, according to the quality of the wines they produce, in respect to the tariff for the tax on circulation.

The tax on selling wine by retail is one-tenth of the sale.

The entrance duty differs according to the importance of the town or city.

Spirits of wine, brandy, and liquors are not subject to the above-named taxes, but pay a heavy duty on consumption.

As to beer, it pays an excise duty, as it is made, of two francs forty centimes the 100 litres (*hectolitre*) of common beer, and sixty centimes for small beer.

All these potable liquors are also liable to an entrance duty (*octroi*) in favor of the different communes.

6th. The cultivation of tobacco in France and the monopoly of its sale is another considerable source of revenue to the treasury. The following is the mode in which the tax on its cultivation is levied:

The cultivation of tobacco is forbidden in France, except in five or six departments so privileged by the nature of the soil. In these departments the cultivator who wishes to plant tobacco must make a formal demand to that effect. About six thousand *hectares** of land are devoted to the culture of tobacco, and these are divided among the departments so authorized. When a demand for permission is received, the agent of the government appointed for that purpose proceeds to verify whether it exceeds the extent allowed, and gives or refuses the permission solicited, as the case may be.

A very severe superintendence is exercised by the agents of the treasury over the cultivation, whose duty it is to count the number of plants and the number of leaves on each plant. The government also fixes the price of the tobacco it purchases; but which is, no doubt, remunerative, since every year it is obliged to refuse permissions to cultivate the plant.

The government itself prepares for sale, in the manufactories of the administration of indirect taxes, both French and foreign tobacco into snuff, tobacco for smoking, cigars, &c. The tobacco, which in its rough state is worth about one franc fifty centimes, is sold to the dealers at seven francs the *kilogram*, (two pounds,) who sell it retail at eight francs.† The difference between the cost of manufacturing and sale to the dealers constitutes the tax or profit to the state.

The administration itself appoints the retail dealers in tobacco and snuff. These places are generally bestowed on old soldiers, or the families of persons who have rendered some service to the state.

The tax on tobacco is thus concealed under the plea of a service rendered or of an object sold.

7th. The same is the case with respect to the post office. In France the transport of individuals can be undertaken by private persons, but that of letters is reserved to the government. Formerly the tax or postage of letters varied according to the distance.

Letters are franked in France, as in all other countries in the present day, by stamps.

8th. The woods and forests produce likewise a considerable revenue to the state, but their legislation has not varied for many years.

The civil courts decide on all cases arising out of indirect taxation.

ACCOUNTS.—It has been already stated that the legislative body, after having voted the taxes, distributes the direct taxes throughout the departments; that the council general of the departments assesses the *arrondissements*; that the *arrondissement* council assesses the commune, and that the commission of assessors draws up the individual list. This list, or rent roll, after having been approved by the prefect, is forwarded by the director of the direct taxes to the tax-gatherer charged to collect the taxes.

Ten days after having collected the taxes he is obliged to remit the amount to the particular receiver, (of which there is one in every *arrondissement*.) He is required to keep his books in the best order. Every ten days he must forward a copy of his day-book to the receiver of the *arrondissement* and to the

* The *hectare* is equal to about two acres, one rood, thirty-five perches.

† Tobacco is sold to the military and navy at one franc fifty centimes, but only ten grams (about one-third of an ounce) per day is allowed at this rate; (decree of July, 1853.)

receiver general, of which there is one in each department, and independently of which he sends in a monthly and a yearly statement of his accounts.

The receivers of the *arrondissement* are bound to verify at certain periods, on the spot, the state of the cash accounts and the writings—duties which they take good care not to omit, being responsible for the acts of their subordinates, and obliged to replace or indemnify the treasury in case of a defaulter.

The particular receivers (those of the *arrondissements*) likewise hand over their receipts within a given term to the receiver general; every ten days, also, they are bound to forward him a copy of their day-book or journal, and to forward another copy to the minister of finance. They also send in monthly and yearly statements, and their cash accounts and writings are also inspected and verified at certain periods, the same as the tax-gatherers.

The accounts given in by the collectors and forwarded in duplicate to the receiver general, and certain other documents, serve to control the management of the particular receivers, and the accounts forwarded by the latter to the minister control the registers of the receiver general. The latter is also responsible for the management of his subordinates.

In a word, to prevent all delay, the receiver general pays interest to the treasury for all sums in arrears, whilst, on the other hand, he receives an allowance when he is in advance. The receiver general sends in his accounts to the minister, and to the *cour des comptes*, (court of accounts.)

Besides the receivers, there are paymasters in each department. Consequently, it is an established principle that he who orders an expenditure cannot directly pay it himself; from whence it results, for example, that when any work has been executed for the state, the creditor presents himself provided with his justificative documents. His demand is in general verified by the person who superintends the works, and who afterwards issues an order for its payment. (He declares that it may be paid.) With these documents and the order for payment he repairs to the paymaster, who, after another verification, delivers the amount.

As the funds furnished to the paymaster are provided by the receiver, no payment can be made without having been inspected by three persons: 1st, the person who orders the payment; 2d, the receiver; 3d, the paymaster.

In general, a number of inferior officers participate at the same time in the payments, so that no embezzlement can take place, since too many persons would be aware of the fact to insure the secrecy.

The organization of the public accounts in France, so admirable for its simplicity and the skilful combination of the whole machinery, is developed in their fullest detail in the royal ordinance of the 31st May, 1838, in which is found also the latest rules and regulations of the *cour des comptes*.

THE COUR DES COMPTES, (*Court of Accounts*.)—The court of accounts is appointed to judge and control the public receipts and expenditures handed in every year by the receivers general, the paymasters of the public treasury, the receivers of the registry dues, the customs, and of the indirect taxes, &c.; in a word, by all who have the management of the funds of the state.

The court is divided into three chambers, each composed of a president, six principal accountants, and several referendary magistrates, for examining the accounts; the whole under the direction of the first president. Formerly the magistrates of this court were not only irremovable, but were named for life; but the decree of the 19th March, 1852, has applied to them also the regulations of the decree of the 1st March, 1852, with regard to retiring on pensions.

The first president distributes the accounts to be verified among the referendaries, and appoints the chamber to which a report is to be made. A referendary cannot be appointed twice successively to verify the accounts of the same accountant. When the referendary has presented his report to the chamber, the president appoints a principal councillor to verify: 1st. Whether the referendary

himself has performed the work ; 2d. Whether the difficulties raised by him are founded ; and 3d. To examine himself some part of the account, to ascertain whether the referendary has verified it carefully. No principal accountant can be appointed twice consecutively to report on the account of the same agent.

The accountant presents his report to the chamber, with his remarks, and when each has given his opinion the president pronounces a decree of judgment. By its final decree the court decides whether the accounts of the various responsible agents are balanced, or in advance, or in arrears. In the first two cases it gives a final discharge, and withdraws the oppositions and mortgages entered against their property by reason of the management or duties to which the account refers. In the latter case they are condemned to liquidate the balance within a given delay fixed by the law.

Every year the general result of the labors of the court of accounts, accompanied by their remarks respecting reforms or ameliorations in the different divisions of the accounts, are laid before the chief of the state.

REVENUE SYSTEM OF PRUSSIA AND NORTH GERMANY.

The following review of the revenue system of Prussia and North Germany has been prepared for the Special Commissioner of the Revenue, by Hon. W. W. Murphy, consul general of the United States at Frankfort, Prussia.

The direct taxes in several of the states of North Germany differ entirely from those levied in Prussia ; while in others they have accommodated themselves to the Prussian system, without, however, wholly adopting it. Even the province of Hohenzollern, and the territory which was incorporated into Prussia after 1848, have a different constitution. The eight provinces which, in the year 1848, belonged to Prussia, pay a yearly ground tax of ten million thalers ; which amount is liable to alteration only when particular portions of real estate are passing over into the state of redemption from paying, or from the liability to pay taxes ; or when such real estate is undergoing some essential change as respects use or cultivation.

The direct taxes are—

1st. *The land tax :*

The average ground rent on farm land in Prussia, per acre.....	4.2	sgr.
Ditto on garden land in Prussia, per acre.....	9.57	sgr.
Ditto on meadow land in Prussia, per acre.....	4.27	sgr.
Ditto on pasture land in Prussia, per acre.....	1.36	sgr.
Ditto on wood land in Prussia, per acre.....	1.05	sgr.
Ditto on water land in Prussia, per acre.....	.46	sgr.
Ditto on waste land in Prussia, per acre.....	.22	sgr.

A silver groschen (sgr.) is equal to $2\frac{1}{3}$ cents gold. The net proceeds, lawfully ascertained by estimation, are taxed 9.574 per cent. In the neighborhood of Frankfort-on-the-Main the tax on land varies according to quality thereof, the medium tax being 15 sgr. (35 cents gold) for the Prussian morgen of 25,920 square feet.

2d. *The house tax.*—All buildings used for purely agricultural purposes are free. All buildings used for manufacturing and mercantile purposes are subjected to a tax of 2 per cent. on rent ; all buildings used for dwellings, 4 per cent. on rent.

3d. *The income tax.*—This is divided into two parts.—The first is called “class-tax,” to which all are subject whose incomes are less than one thousand rix dollars per year. It consists of twelve divisions, beginning with the menials, who pay annually half a rix dollar, (about 36 cents gold,) and from this point it rises to twenty-four rix dollars.—The second part embraces those whose annual incomes are above one thousand rix dollars. This class embraces thirty divisions, the lowest annual tax being thirty rix dollars, and the highest seventy-two hundred

rix dollars. These classes are calculated on a presumed income of three per cent. In Prussia there are thirteen divisions of the first class, the lowest amount paid being one thaler per annum, (71 cents gold.) In some places throughout Prussia and northern Germany there exists, in lieu of the first class, a tax levied on meat and flour—meat paying $1\frac{1}{3}$ cents, and flour two-thirds of a cent per pound. On slaughtered animals the tax is—

On oxen, per head.....	\$4 60
On cows, per head.....	2 64
On calves, per head.....	35
On sheep, per head.....	30
On pigs, per head.....	83

To indemnify those of the second class who have to pay the income of three per cent., an indemnification of twenty rix dollars (about \$14 gold) is annually deducted from their tax, as the equivalent amount they have paid in the form of a tax on meat and flour. The tax on killing cattle and grinding corn (*schacht* and *mahlstauer*) is principally operative in small places, where its collection can be more closely watched. The changing of this latter into class-tax is progressing slowly, but without intermission.

4th. *The tax on all business except agriculture.*—The lowest rate paid per annum is one thaler, varying and augmenting according to business pursued.

The four above enumerated taxes must be paid in monthly instalments, with the privilege of paying a year or a number of months in advance. The city or village municipal receivers are the collectors, receiving therefor a commission of about two per cent. They have to pay the amount monthly into the circuit treasury. Whenever a city or village requires funds for their purposes, and have not otherwise a sufficient income, they are permitted to collect the necessary amount by levying an additional percentage on the government taxes. When the percentage exceeds a certain amount, the consent of the government must be obtained before it can be collected.

In those places where the meat and flour tax exists, one-third of the gross receipts derived from the flour tax only goes into the municipal treasury; where the class tax on the other hand exists, the municipal authorities may retain for their own purposes from three to four per cent. of the gross collections.

The assessment of taxes takes place yearly by assessors elected by the taxpayers, and by the municipal authorities, whose deliberations are presided over by a government commissioner, who has, however, power to vote only in case of a tie.

Besides these direct taxes there are taxes on distilleries and breweries. The tax on spirits, as originally imposed, was $1\frac{9}{16}$ silver groschens per quart of 50°, Tralles, (about 14 cents gold per gallon;) but some modifications of the mash tax, and some improvements in the managements of distilleries, have materially affected this rate. The tax now existing upon an imperfect management is $1\frac{1}{2}$ sgr. per quart, and upon an excellent management only five-sixths sgr. per quart of brandy of 50° Tralles. This is not collected on the spirit, but is levied on the vats used for fermentation. These vats (of which none are to be of less capacity than three hundred quarts of mash measure) have, as often as they are filled, to pay three sgr. (about $7\frac{3}{10}$ cents gold) for every twenty quarts of the measurement of such a vat. The filling of these vats with mash can only take place from six o'clock in the morning till ten o'clock in the evening. The product is presumed to be distilled on the third day. The work of distilling can only be conducted from five o'clock in the morning until seven o'clock in the evening. Differing from the general rate of the mash tax of three groschens for mashing a "room" of twenty quarts, agricultural distilleries pay only $2\frac{1}{2}$ sgr., provided they are only in operation from the 1st of November till the 16th of May; are mashing only self-grown produce, and do not mash more than nine hundred quarts per day.

Whenever any one wishes to establish a distillery, application is first made to the excise commission, which application must be accompanied by an exact description of the building, the vats and still. The distillery, before the commencement of operations, must also be inspected and approved. Whenever a distiller ceases or intends to cease distilling, he must give notice to the excise commissioner, who will then seal up the vats and still, and send the head thereof to the office of the excise commission.

Every evasion of the law is punished by confiscation of property and heavy fines. A brewer is required to send a written notification to the excise commission at what hour he intends to begin brewing, how much malt he will require, and when the same is to be delivered to him. The tax on malt is twenty sgr. (about 47 cents gold) per one hundred pounds.

Both distillers and brewers are under the control of the police, who are allowed free access to the buildings. They are, however, not often compelled to interfere, as the revenue officers proper are very numerous distributed over the country. The tax commissioner also often enters into agreements with owners of breweries, according to which they pay a fixed annual tax, and are not disturbed by visits and examinations of revenue officers.

APPENDIX F.

SALES OF MERCHANDISE.

PREPARED FOR THE SPECIAL COMMISSIONER OF THE REVENUE BY EDWARD YOUNG.

Table showing the aggregate sales of merchandise (including liquors) by wholesale and retail dealers, also by auctioneers and commercial brokers, in the several States and Territories of the Union during the fiscal year ending June 30, 1867, as deduced from the receipts of internal revenue.

	States and Territories.	Wholesale dealers.	Wholesale liquor dealers.	Retail dealers.	Retail liquor dealers.	Sales of merchandise.		Total sales.	
						By auctioneers.	By commercial brokers.		
1	New York	\$2,709,078,590	\$138,104,950	\$429,775,980	\$246,615,520	\$81,922,880	\$511,483,200	\$4,116,981,120	1
2	Massachusetts	787,487,480	33,771,080	164,195,532	27,979,575	24,693,980	135,870,000	1,173,797,647	2
3	Pennsylvania	563,027,950	27,421,305	294,522,696	152,663,495	29,376,070	62,014,760	1,129,026,276	3
4	Illinois	333,999,180	27,704,170	187,441,032	109,933,945	8,559,890	4,198,140	671,836,357	4
5	Ohio	213,373,810	34,683,955	188,060,364	151,734,875	13,042,100	8,046,060	608,941,164	5
6	Louisiana	372,752,120	38,607,085	66,380,364	48,021,730	12,224,990	12,879,120	550,865,409	6
7	Maryland	200,115,620	28,168,060	63,283,404	40,564,620	3,605,070	22,126,860	357,863,634	7
8	Missouri	138,047,390	36,699,160	88,097,988	54,627,455	7,478,350	3,525,100	328,475,443	8
9	Indiana	76,793,450	10,535,410	116,369,172	61,418,890	2,764,600	400,500	268,282,022	9
10	California	97,585,170	21,126,455	44,464,404	59,924,090	14,299,790	7,236,180	244,636,089	10
11	Kentucky	74,468,240	31,048,470	64,599,276	50,222,115	10,916,800	1,487,780	232,742,681	11
12	Wisconsin	95,394,800	9,087,080	52,412,256	43,815,845	1,205,690	1,197,780	202,113,451	12
13	Michigan	63,820,120	7,880,255	65,776,128	52,784,170	1,230,340	840,600	192,331,613	13
14	Iowa	45,908,560	7,386,070	77,445,588	35,582,695	1,615,250	46,020	167,984,183	14
15	Connecticut	54,354,800	6,280,460	44,608,968	35,001,230	567,240	671,380	141,484,078	15
16	Tennessee	54,708,100	27,115,245	26,825,640	20,283,635	2,172,220	5,135,640	136,240,480	16
17	New Jersey	31,484,860	3,869,220	50,449,810	42,448,740	3,621,350	373,480	132,247,460	17
18	Maine	48,241,440	1,276,995	69,133,680	8,257,015	846,890	455,980	128,212,000	18
19	Georgia	37,605,360	16,665,130	31,378,680	25,328,465	1,470,360	10,190,720	122,638,715	19
20	Virginia	19,749,320	6,338,540	56,533,776	26,132,905	4,152,500	2,854,000	115,761,041	20
21	Alabama	47,671,300	18,491,870	18,182,556	23,025,385	1,235,740	3,360,640	111,967,491	21
22	Rhode Island	39,620,620	2,912,995	21,093,420	10,234,240	1,525,940	16,683,360	92,070,575	22
23	Texas	10,297,750	10,292,125	15,912,876	21,751,250	1,653,670	9,412,760	69,320,431	23
24	South Carolina	22,522,500	6,049,410	14,458,392	10,610,625	2,077,930	33,020	55,751,877	24
25	North Carolina	10,542,330	3,213,630	24,158,292	13,224,340	472,700	895,700	52,506,992	25
26	New Hampshire	10,881,820	1,575,665	25,190,088	12,629,175	2,052,870	61,560	52,391,178	26
27	Minnesota	14,043,600	2,863,095	19,971,144	14,391,970	365,920	242,440	51,878,169	27
28	West Virginia	11,512,700	2,960,110	25,235,976	8,806,235	314,220	2,799,380	48,888,541	28
29	District of Columbia	8,635,020	4,744,945	19,473,348	10,376,450	1,001,490	.....	47,030,633	29
30	Vermont	12,707,830	4,422,915	24,918,012	6,786,065	733,440	.....	45,568,262	30
31	Kansas	13,796,520	4,367,255	13,776,240	8,503,850	945,010	558,020	41,946,905	31
32	Arkansas	910,220	5,331,105	5,826,588	7,858,320	141,670	88,060	20,155,963	32
33	Delaware	4,464,250	569,000	9,371,460	3,770,855	598,310	.....	18,773,875	33
34	Mississippi	3,299,620	1,208,640	9,062,544	4,493,305	76,300	383,720	18,524,129	34

35	Oregon	3, 038, 160	2, 566, 950	4, 335, 966	4, 261, 240	281, 720	1, 236, 820	15, 720, 856	35
36	Nevada	4, 115, 500	2, 405, 750	3, 093, 012	4, 338, 735	128, 050	841, 260	14, 922, 307	36
37	Montana	724, 990	4, 693, 460	4, 215, 804	4, 007, 490	190, 500	802, 820	14, 635, 064	37
38	Colorado	2, 541, 160	3, 190, 170	2, 779, 020	3, 745, 245	321, 800	1, 310, 840	13, 888, 235	38
39	Nebraska	3, 660, 820	1, 996, 150	4, 661, 976	3, 290, 515	125, 420	145, 020	13, 879, 901	39
40	Florida	1, 873, 720	1, 362, 980	2, 963, 016	3, 883, 645	115, 990	1, 260, 860	11, 460, 211	40
41	Idaho	886, 110	6, 211, 890	1, 220, 376	2, 938, 920	66, 280	.....	11, 257, 296	41
42	New Mexico	858, 330	4, 309, 515	957, 012	4, 426, 475	44, 880	.....	10, 617, 612	42
43	Washington	1, 044, 000	2, 141, 170	2, 145, 036	1, 811, 835	12, 410	131, 060	7, 186, 921	43
44	Utah	1, 975, 600	333, 330	2, 497, 008	534, 370	.....	.....	5, 483, 778	44
45	Arizona	75, 000	1, 149, 330	130, 992	232, 610	.....	.....	1, 587, 932	45
46	Dakota	50, 000	145, 500	48, 000	217, 710	.....	.....	461, 210	46
	Aggregate	6, 249, 745, 830	609, 278, 050	2, 457, 432, 892	1, 483, 491, 865	240, 248, 630	830, 339, 940	11, 870, 337, 207	

Table showing the aggregate sales of merchandise (including liquors) by wholesale and retail dealers, also by auctioneers and commercial brokers, in the principal commercial cities of the United States during the fiscal year ending June 30, 1867, as deduced from the receipts of internal revenue.

		SALES OF MERCHANDISE.						Total sales.	
		Cities.							
		By wholesale dealers.	By wholesale liquor dealers.	By retail dealers.	By retail liquor dealers.	By auctioneers.	By commercial brokers.		
1	New York	\$2, 394, 279, 350	\$107, 970, 115	\$166, 135, 518	\$68, 506, 155	\$69, 580, 920	\$507, 146, 000	\$3, 313, 618, 058	1
2	Boston	686, 265, 020	30, 580, 920	47, 060, 604	9, 945, 255	19, 288, 240	135, 032, 980	928, 173, 020	2
3	Philadelphia	443, 446, 560	15, 979, 155	94, 141, 224	43, 635, 840	18, 011, 970	46, 882, 440	662, 097, 190	3
4	New Orleans	370, 368, 990	33, 551, 470	60, 655, 968	37, 588, 582	12, 034, 150	12, 596, 240	526, 795, 400	4
5	Chicago	250, 607, 830	17, 564, 960	38, 830, 968	30, 462, 920	2, 164, 930	2, 551, 100	342, 182, 708	5
6	Baltimore	197, 000, 780	26, 250, 810	48, 264, 876	28, 950, 367	2, 442, 710	22, 056, 760	324, 966, 303	6
7	Cincinnati	99, 129, 540	19, 464, 450	38, 197, 404	44, 720, 437	6, 545, 880	5, 195, 340	213, 253, 051	7
8	St. Louis	114, 999, 110	29, 015, 750	34, 286, 706	24, 989, 062	6, 273, 320	3, 470, 420	213, 034, 363	8
9	San Francisco	82, 165, 430	16, 165, 190	20, 727, 918	10, 991, 332	14, 081, 670	7, 236, 180	151, 367, 720	9
10	Louisville	60, 596, 170	18, 836, 305	14, 228, 532	13, 633, 335	7, 519, 340	1, 402, 960	116, 216, 642	10
11	Milwaukee	72, 382, 070	6, 354, 980	17, 056, 044	14, 221, 870	631, 870	16, 683, 360	110, 675, 054	11
12	Providence	39, 620, 620	2, 912, 995	21, 093, 426	10, 234, 245	1, 331, 950	91, 876, 596	91, 876, 596	12
13	Buffalo	52, 275, 800	5, 170, 865	10, 313, 010	13, 085, 820	408, 540	81, 350, 115	81, 350, 115	13
14	Pittsburg	35, 859, 330	2, 113, 420	20, 807, 640	7, 434, 645	658, 240	14, 066, 320	80, 939, 595	14
15	Mobile	45, 599, 350	10, 879, 875	8, 121, 582	11, 797, 590	505, 910	479, 280	77, 383, 587	15
16	Brooklyn	24, 257, 510	1, 336, 125	26, 539, 092	13, 509, 675	3, 689, 800	344, 650	69, 676, 852	16
17	Detroit	32, 145, 490	2, 995, 585	12, 371, 814	14, 308, 290	237, 210	698, 820	62, 757, 210	17
18	Cleveland	24, 032, 630	2, 708, 330	12, 415, 972	13, 344, 780	377, 010	2, 364, 160	55, 302, 882	18
19	Charleston	21, 641, 660	5, 856, 400	8, 824, 374	8, 553, 975	1, 887, 650	5, 160	46, 769, 220	19
20	Newark	9, 270, 770	1, 061, 250	11, 214, 198	13, 994, 917	562, 780	324, 280	36, 428, 195	20

APPENDIX G.

REPORT OF THE SPECIAL COMMISSIONER OF THE REVENUE ON THE SUBJECT OF COTTON.

TREASURY DEPARTMENT,
OFFICE OF SPECIAL COMMISSIONER OF THE REVENUE,
Washington, November 21, 1867.

SIR: As the question of the repeal of the internal revenue tax now levied upon raw cotton is likely to be brought to the attention of Congress at an early day, I have thought it expedient to anticipate so much of my annual report as relates to this subject, and accordingly herewith submit to you the accompanying statement, with the request that the same, if approved, be transmitted to Congress.

To this statement there is appended the report of the committee of the commissioners of the United States to the Paris Exposition, to whom was referred the consideration and examination of the samples of cotton there exhibited; a document which it has seemed desirable should be made public at the present time rather than allow the same to be delayed until the complete publication of the reports of the commissioners.

When the internal revenue tax of three cents per pound was imposed upon raw cotton by the act of July 13, 1866, the average price of "middling" cotton in New York for the preceding twelve months had been in excess of forty cents per pound, and for the twelve months next succeeding was in excess of twenty-five cents per pound; at which range of prices the tax in question was undoubtedly less burdensome than the taxes imposed and still maintained on other forms of domestic industry.

At the same time it has been generally assumed in almost all previous reports and debates on the subject, that the tax on cotton was a temporary measure, called for and only to be defended on the ground of the necessities of the nation, and to be repealed at the earliest moment when its continuance seemed likely to prove a serious impediment to domestic production, or an undesirable stimulus to the foreign cultivator. That these contingencies are now imminent, and that the time has arrived when the policy of raising revenue from a tax upon cotton should no longer be adhered to, will, it is believed, appear evident from the following facts and statistics:

The principal competitor to the United States in the production of cotton is India, and the price of India cotton has been materially advanced during the past five years through two agencies; first, by improvements in machinery for its manufacture; and secondly, in consequence of an improvement in its quality, due to increased care in handling; to the use of exotic seed, and to the transfer of native seed from districts which have heretofore yielded the best staple to those where the production has been inferior. It is to this latter agency that the recent marked improvement in India cotton is, perhaps, more especially to be attributed than to any other. But be the causes what they may, it may be affirmed, that where India cotton formerly bore the relation of one-half to two-thirds the value of American, it now bears the relation of two-thirds to three-quarters, while a portion of the crop is fully equal to middling uplands for the manufacture of heavy fabrics.

Evidence exists tending to show that the present tax of two and a half cents per pound on American cotton is equal to a premium of at least fifty per cent. upon the cost of raising cotton in India, and by some authorities it is alleged to be even greater. The tax, therefore, could with propriety be imposed only

while the aggregate supply of cotton was less than the demand, and the price consequently far above the normal rate. The largest consumption of cotton in Europe in any one year was in 1860, when it amounted to 4,321,000 bales, equal to 1,844,700,000 pounds. Of this amount the United States furnished eighty-five per cent., and there can be but little doubt that a surplus of cotton goods was produced in that year, even with the stimulus which the low cost of the staple then prevailing undoubtedly afforded to consumption.

In the year 1866 Europe obtained a supply of 4,513,023 bales, averaging 362 pounds each, equal to 1,633,714,326 pounds, of which less than forty per cent. was from the United States. But this quantity, although somewhat less in pounds than the supply of 1860, was too great for the demand for consumption at the prices ruling, and about 300,000 bales were added to the stock on hand in European markets; which stock, on the first of January, 1867, the close of the European cotton year, was as follows: in Great Britain, 581,570 bales; on the continent, 160,000 bales; total, 741,570 bales.

If we estimate cotton at 400 pounds to the bale, (as has been the custom in the United States in the returns of the census,) the comparative supply will appear as follows, subject to a slight variation, from the fact that the cotton year of Europe is made up to the 1st of January, and that of the United States to the 1st of September:

IN BALES OF FOUR HUNDRED POUNDS EACH.

Consumption of Europe in 1860.

American, about.....	3, 911, 750
Other varieties	700, 000
	4, 611, 750

Supply of Europe in 1866.

American, about.....	1, 600, 000
Other varieties	2, 484, 285
	4, 084, 285

The consumption of Europe in 1862, the year of smallest supply and of highest prices, was 750,500,000 pounds, or in bales of 400 pounds, 1,876,250. The proportion of American cotton in this year was somewhat larger than at a later date; but in 1864 it was less than 8 per cent. of a total of over 2,500,000 bales.

The crop of 1866 in the United States for the year ending September 1, 1867, is estimated to have been from 1,600,000 to 1,800,000 bales, out of a total delivery of over 2,000,000 bales, the surplus being old cotton; but while this product was far more than could have been anticipated by the most sanguine friends of free labor, the crop in question was in reality a failure, it having been cut short by a season more unfavorable than almost any heretofore experienced.

The season of 1867 has, however, proved most propitious, and the amount to come forward is estimated by few commercial authorities at less than 2,500,000 bales of 460 pounds each, and may even reach an aggregate of 3,000,000 bales.

In considering the subject of the production of cotton in the United States, with reference to the influence of the tax, it is desirable to take a large rather than a small estimate of the present crop; and we assume, therefore, the product of the year to be 2,750,000 bales, of 460 pounds each. If from this we deduct 1,000,000 bales for home consumption and for an addition to the small domestic stock to be held over, we have 1,750,000 bales available for export, or 2,125,000 bales, estimated at 400 pounds each. If, now, other countries shall

produce as much cotton as in 1866, (and there is no evidence as yet of appreciable decrease,) the quantity from other countries than the United States, estimated in bales of 400 pounds each, will be 2,485,000; making a total available cotton supply to Europe of 4,610,000 bales. Such a supply will be equal to that of the year 1860, when there was, undoubtedly, a surplus; but of this quantity the United States will now furnish less than 47 per cent., in place of 85 per cent. in the year referred to.

In short, under the stimulus of high prices, the world has produced more cotton than it can consume *at the prices of the day*. To cheapen prices may greatly extend the consumption after recovery from the first shock of so great a change. But, in this fall of prices, the profit of the producer—resting upon the higher prices which invited his outlay—has, to a very great extent, and for the time, been lost.

When the American crop was in its supremacy, the average prices of Surat cotton in Liverpool for the twenty years, 1841 to 1860, ranged from 3*d.* to 5½*d.* per pound. When it was 3*d.*, in 1845, the import to Great Britain was only 155,000 bales; when it was 5½*d.*, in 1857, the import was 680,000 bales. Thus it appears that price regulated the quantity imported; and neither the import to Europe, nor the export from India, was any measure of the production of that mysterious country. Though its export in annual average had been only about 500,000 bales, and much of that to China, when the American war made its sudden call for cotton in 1861-'62, India contributed more than 1,000,000 bales that season. There is no evidence that there was any larger or more successful planting that year than previously; only that price called it out, and the stock left for home use was by so much the less. Doubtless, in the succeeding years, cotton-planting in India was increased, as elsewhere, by the stimulus of wonderfully remunerative prices to the producers and forwarders.

It is, however, safe to assume that there has always (at least in modern days) been a latent capacity in that country to throw upon the market an extra, and perhaps unexpected, half million of bales of cotton in any year, when the price should offer sufficient inducement; and an equal capacity to consume at home the whole production, when at so low prices that it could not be exported to Europe or China. Since the recent completion of many hundred miles of railways in India, that power of adding promptly to the world's supply of cotton has been greatly increased.

It therefore becomes evident that low prices for cotton must be anticipated for a considerable period, during which the domestic production should not be discouraged by the continued imposition of a direct tax. But with the relief that will be afforded by the prompt removal of the existing tax, the Commissioner fully believes that the United States will speedily regain the control of the cotton market, and again supply by far the larger portion of the total demand of Europe for consumption. In this opinion, moreover, he finds himself sustained by what may be regarded as the best authorities on cotton in this country, and particularly by the late commissioner of the United States to the Paris Exposition, Hon. E. R. Mudge, of Massachusetts, to whom, as chairman of a committee, the subject of the future supply of cotton was especially referred for investigation, by his colleagues on the commission. The conclusions of the report of this committee, not heretofore made public, are as follows:

“Having carefully observed what has been done and is doing by other nations, the committee present the following conclusions:

“First. That cotton-growing in the southern States, if untaxed, can be conducted profitably and successfully, as against all competition elsewhere.

“Second. That if burdened by a tax sufficient to be worth to the treasury the cost of its collection, it cannot at present, if ever, be successfully prosecuted.

“Third. That already familiar to our people, in all its details, it is the only industry immediately available and practicable to the great body of the laboring

population of the South for the profitable employment of surplus labor, that is, beyond the necessities of crops for subsistence, in the production of something salable and exchangeable, whereby wealth can be regained ; and

“Fourth. That the importance of a large production of cotton, as the chief export of the country, in adjusting balances of trade and exchanges, and especially in its bearing upon the future position of the public debt, so largely held and to be held abroad, cannot well be overstated ; and so far transcends the value of the present tax that to preserve the latter at the cost of losing the former would be a ‘ha’penny ’orth of wisdom to a pound of folly.’”

The whole amount of internal revenue derived from the tax on raw cotton for the fiscal year ending June 30, 1867, was \$23,769,078 80 ; and although this sum comprises nearly all the revenue derived from the southern section of the country, and constitutes an amount that can ill be spared from the treasury, yet, under all the circumstances, the Commissioner has no hesitation in recommending the immediate passage by Congress of an act repealing the entire tax upon raw cotton, and the corresponding existing duty on imported cotton—the same to take effect on its passage.

As yet but a small quantity of the new crop of cotton has been marketed, but if the repealing act be delayed to a later period, it will evidently work injustice to those producers who may be forced to send their crop forward immediately, unless the removal of the tax should be deferred to take effect at the close of the present cotton year, September 1, 1868.

If a repeal of the tax, to take effect immediately, should be enacted by Congress, it is important that one contingency should be effectually provided against. Contracts, it is understood, are proposed, and possibly already made, for the purchase of cotton, tax unpaid, to be held in store until the repealing legislation of Congress has taken effect—thus insuring to the speculator, or exporting buyer, a gain equivalent to the amount of the tax. It seems desirable, therefore, that the act of repeal should be so worded as to relieve from the payment of the tax only so much cotton as, at the date named in the act, remained unsold by the producer ; all cotton having passed out of the hands of the producer to pay the tax, if it has not already done so. Only in this way can the relief go where it is intended, viz : to the impoverished cultivator.

It may be interesting in this connection to mention that the committee of the Commissioners of the Paris Exposition, assisted by B. F. Nourse, esq., of Boston, have collected, and caused to be suitably arranged, a series of samples of cotton from nearly all the cotton-growing districts of the world ; which collection they proffer to the government, with the suggestion that it be placed, for preservation and reference, in one of the public offices at Washington ; in which suggestion the Special Commissioner cordially concurs.

I am, sir, yours, most respectfully,

DAVID A. WELLS,
Special Commissioner of the Revenue.

Hon. HUGH McCULLOCH,
Secretary of the Treasury.

Report of the committee of the commissioners of the United States to the Universal Exposition at Paris, in 1867, to whom was referred the subject of cotton.

The few samples of cotton exhibited from the United States were not worthy of special mention as representing this great staple. The “Cotton Supply Association” of Manchester, England, had, however, prepared and sent to the Exposition some cases, in which were arranged suitably for comparison and contrast, samples of all the cotton of the world—that is to say, samples from every

country, and of every kind from each country, whence was produced the cotton which made up the commercial supply of the world for the past year.

The committee regarded this as in itself a literal and truthful exhibition of the cotton "of all nations," and, therefore, a better and more convincing report than anything descriptive that could be written to show the present position of our country in relation to others in cotton-growing. By the aid and courtesy of the secretary of the Manchester Cotton Supply Association, a similar collection of samples, but more full and complete, was prepared at Manchester, by request of the committee, and is herewith submitted in connection with this report, and with the suggestion that the two cases containing the collection be placed for preservation and reference in one of the public offices at Washington. In the two cases are one hundred and fifty-four samples, from more than forty different countries or localities.

During the progress of our civil war, the scarcity of cotton carried prices very high, reaching in Liverpool to 31*d.* per pound for middling Orleans, and 24*d.* for fair Surats. The high prices and extraordinary demand thus created caused and extended the cultivation of cotton throughout the world, wherever the proper physical conditions existed.

In 1860 the cotton product of the United States supplied home consumption and eighty-five per cent. of that of Europe.

In 1864 the United States imported cotton from Liverpool, and from some producing countries, and of the consumption of Europe less than ten per cent. was of the growth of the United States.

Two remarkable effects resulted during this period: first, the improvement and adaptation of machinery for spinning the short staples of India, China, Japan, &c.; secondly, an improvement still more important, as favoring their use in the place of American cotton, obtained in the characters of their staple by the use, annually, of American or Egyptian seed. This change of seed has produced, in the east, cotton which approaches closely our upland cotton in spinning value.

A further change for the better has been made in the preparation for market of the great bulk of India cotton, which formerly was so badly charged with field-waste and other dirt that the classifications of American cotton could not be applied to it. This adulteration has been very materially lessened.

Thus it appears that the improved character of the cotton in staple and cleanliness concurs with the improved machinery and methods of use to make India cotton approximate much nearer the value of American cotton, for all coarse and medium work, than before the war.

British India is our chief competitor in supplying the world with cotton. We have noticed their relative improvement during our disability. It should be noted here, that our country offers a higher price for labor than any other. The cotton-growing States cannot be an exception; other countries that produce cotton to any considerable extent, such as Egypt and India, have labor at the lowest price—that of a cheap subsistence. The position of the planter in America should be contrasted with that of the planter in India, both hiring labor: the one at the practical cost of \$25 per month, the other at a cost of \$25 per year. A like contrast should be made between the *ryot* of India and the *farmer* of America, such as it is hoped and believed will be most of our southern citizens, both white and black, who have no labor but their own and that of their families, when the only salable product of their few acres shall no longer be taxed.

The annual cotton statistics of the United States are made up to September 1. It is the point of time between the old crop just gone, and the new crop just coming in. It is a fair time at which to take the annual average price.

Middling cotton was worth in New York—

	1861.	1862.	1863.	1864.	1865.	1866.
1st September.....	22	52	67	1 87	45	35
Average of the year ending 1st September.	18	43½	76	1 17	60	38½

Owing to the great fluctuations in the value for sterling exchange, or gold, the price at New York varied from that in Liverpool, where cotton statistics are made at the end of the year, when the price was for middling Orleans :

	1861.	1862.	1863.	1864.	1865.	1866.
31st December.....	12	22	27½	27	21	15
Average of year.....	7¾	16	23⅛	26¾	19	15½

For the five years, 1856-'60, the average consumption of cotton in the world was, per annum—

In Europe.....	3,755,000 bales, or 1,574,700,000 pounds.
In United States.....	720,000 bales, or 331,300,000 pounds.

Annual totals	4,475,000 bales, or 1,906,000,000 pounds.
Of which was grown in the United States.....	3,585,000 bales, or 1,606,000,000 pounds.

Equal to 84.26 per cent. of the whole.

In 1864 the whole import of cotton into Great Britain was 2,587,000 bales, of which only 197,000 bales, or less than eight per cent., (7.62,) was of United States growth, while other countries supplied 92.38 per cent., or 2,390,000 bales, so rapid was the increase in their production.

So in 1865 and 1866, countries other than the United States supplied 83.28 and 69 per cent. respectively, or 2,293,000 bales out of an import of 2,755 000 bales, and 2,587,000 bales out of an import of 3,750,000 bales, notwithstanding that 50 per cent. had been lost from the highest price, or from 31*d.* per pound in 1864, to 20*d.* in 1865, and 15½*d.* in 1866.

At this time (August, 1867) the value of cotton is still declining. In England the decline encountered already since the close of our war has been most disastrous to importers and others dealing in cotton, and it is believed that prices will fall to or below 7*d.* per pound for fair Dhollera, (Surats,) and 9*d.* per pound for middling New Orleans, which last price would be equivalent to 20 cents in New York, or 19 cents per pound in New Orleans. The import to Europe (principally to Great Britain) from India is already large, and will probably exceed 1,500,000 bales for this year, or nearly the same as last year, while the crop of the United States for 1866-'67, including the stock remaining 1st September, 1866, will hardly exceed 2,000,000 bales, from which 700,000 must be taken for home use, leaving for export only \$1,300,000 bales, or less than the supply to Great Britain from India alone.

Thus it appears that while prices have fallen so far, and are yet falling from year to year, the production of cotton in other countries is continued on a scale so large that a large surplus remains over at the end of each year, and the United States crop supplies only about 35 per cent. of this European consumption.

It is estimated that our crop this year will be more than 2,500,000 bales, if the picking season be favorable, and that other countries will produce as much as the average of the last three years, if not more, which may be shipped to Europe in greater or less quantities, as the prices shall be higher or lower.

Should these estimates be sustained by the fact, it seems to follow, as a necessity of the bad state of trade, that prices shall decline to a range below a just value in view of the probable future supply, and far below the cost to the planter, who has hired labor to make his crops. For the moment, the effect of so great cheapening of prices is to lessen the demand, instead of increasing it, because

the business of manufacturers, which is the source of demand for consumption, is itself suffering and unprofitable under a great decline in the value of their products, and the trade insists upon further concession in view of the present and impending decline in the raw material.

Suppose cotton shall decline to twenty cents per pound for middling in New York. This would return to the planter only sixteen cents on his plantation; and the planter who has been able to make his crop with hired labor at a cost not exceeding sixteen cents must have had very favorable conditions.

If the price shall be only sixteen cents in New York—which should not be regarded as impossible, in view of the possible supply, and the fact that the average price before the war was for many years below ten cents—if the price shall be only sixteen cents in New York, or twelve cents to the planter, he cannot pay his hired laborers with the entire net proceeds.

A tax of two and a half cents per pound on sixteen cents, if the planter shall get so much, is equal to fifteen and five-eighths per cent., and on twelve cents is twenty and five-sixths per cent.*

When the first excise tax of three cents per pound was laid upon cotton, middling American was worth fifty cents per pound. At such a price there would have been great profit in cotton-growing, if fair crops were obtained, and the tax would have been lightly felt. The price fell to thirty-five cents the following year, notwithstanding such a failure of the crop as left that price unremunerative, and, at the close of the last session, Congress reduced the tax to two and a half cents per pound. When Congress again assembles the price of the new crop will be known, and the proportion which two and a half cents per pound bears to it.

During many years the English manufacturers have sought to extend and improve cotton-planting in various countries. In promoting this object the Manchester Cotton Supply Association has been the chief as it has been the most able and efficient agency. Its thorough organization for gathering and transmitting information to and from all parts of the world prepared it for the emergency occasioned by our war, when it was necessary, by prompt diffusion of information, encouragement, seeds, machinery, &c., to avert the threatened exhaustion of the supply of this important material and mitigate the evils of its scarcity.

All the energy and perseverance of this association, guided by wise counsels and unceasing experiments, supported by the wealth it could combine with the favor and assistance of the British government, had failed to achieve success in introducing the culture of cotton anywhere, or to extend it where previously existing, as in British India, so as to compete, in any appreciable degree, with the cotton product of the United States.

It had been demonstrated that no advantage of cheapness of labor elsewhere could counterbalance our advantages of soil and climate for cotton-growing, so long as we had labor well organized at low cost.

We lost our position. It remains to be seen if we can regain it. Short as was the time, (1861 to 1865,) it sufficed to work out wonderful results, by the extraordinary power of price, in forcing cotton-growing. Excessive production and supply must so reduce price as to lessen production and enlarge consumption. Shall the cotton product of the United States be reduced as in other countries, or shall our natural advantages be improved to restore this great industry to its proper pre-eminence? This, it is believed, depends almost entirely upon the legislation by Congress. Should an excise tax be continued, it is very evi-

* In proof that this industry cannot bear this tax, it is only necessary to call attention to the samples of India cotton, which, when selling in Liverpool at 5*d.* per pound, return to the ryot producer in India only 2*d.* Upon this price 2½ cents per pound is equal (at 135 for sterling) to 1*d.* or 50 per cent., and that advantage or premium is offered to the Indian producer by our tax system.

dent that production in the United States, being unprofitable and burdened, must fall away until scarcity shall again cause high prices; whereas without the tax, the southern people can successfully compete with the world, and more than recover the old monopoly of supply.

Having carefully observed what has been done and is doing by other nations, the committee present the following conclusions:

1. That cotton-growing in our southern States, if untaxed, can be conducted profitably and successfully, as against all competition elsewhere.

2. That if burdened by a tax sufficient to be worth to the treasury the cost of its collection, it cannot at present, if ever, be successfully prosecuted.

3. That, already familiar to our people in all its details, it is the only industry immediately available and practicable to the great body of the laboring population of the South for the profitable employment of surplus labor—that is, yond the necessities of crops for subsistence—in the production of something salable and exchangeable, whereby wealth can be regained. And,

4. That the importance of a large production of cotton, as the chief export of the country, in adjusting balances of trade and exchanges, and especially in its bearing upon the future position of the public debt, so largely held and to be held abroad, cannot well be overstated, and so far transcends the value of the present tax, that to preserve the latter at the cost of losing the former, would be a “ha’penny ’orth of wisdom to a pound of folly.”

In conclusion, the committee desire to acknowledge their indebtedness to B. F. Nourse, esq., of Boston, for the very valuable statistics furnished by him, and which they have adopted, as coming from a source entitled to the highest consideration, his long acquaintance and connection with the cotton trade of the United States having given him unsurpassed opportunities for obtaining correct information.

Respectfully submitted:

E. R. MUDGE,
For the Committee.

PARIS, August 2, 1867.

List of cotton samples in the collection prepared for presentation to the United States government, and for deposit at Washington.

South Pacific.—Fejee islands, Navigator islands, Polynesian islands, Rarotonga islands, Friendly islands, Tahiti (Society) islands, Oahu (Sandwich) islands, New Caledonia islands.

Australia.—Woolloomoloo, New South Wales; Sidney, New South Wales; South Australia, North Australia, West Australia, Wide Bay, Queensland.

Eastern Asia.—Java, (American seed,) Java, (native seed,) Phillipine islands, Shanghai, Peguee, Rangoon, Siam.

British India.—Tenasserim, Assam, Indore, Palghaut, Dhollera, Brouch, Oomrawutee, Hinghengahut, Saw-ginned Dharwar, Dharwar, (New Orleans seed,) Comptah, Ferozepore, Chandah, Salem-Madras, (Bourbon seed,) Tinivilly, (Madras,) Madras, Chingleput, (New Orleans seed,) Berar, (Egyptian seed,) Nagpore, Delhi, Shorapore, (New Orleans seed,) Shorapore, Hyderabad, Khandeish, (Berar seed,) Khandeish, (Egyptian seed,) Khandeish, (Oomrawutee seed,) Kurrachee, India, (New Orleans seed,) Ceylon.

Africa.—Sondan, Natal, Algoa bay, (Cape of Good Hope,) Fort Beaufort, (Cape of Good Hope,) Kaffraria, Loanda, Cape coast, Gold coast, Bonny river, Onitsha, Fernando Po.

Indian Ocean.—Mauritius.

Western Asia.—Georgia, Circassia, Caucasus, Bagdad, Mossul, Kashan, (Persia,) Jaffa, Tarsus, Smyrna, Smyrna, (New Orleans seed,) Latakia, (Syria.)

Eastern Europe.—Constantinople, Moldavia, Trebizond, Salonica, (New Orleans seed,) Volo, Serres, Mytilene, Aleppo, Enos, Larnaca.

Southern Europe.—Laconia, (Greece,) Patras, (Sea island seed,) Patras, (Egyptian seed,) Patras, (New Orleans seed,) Sassard, Italy, (Sea island seed,) Terra di Ortanto, (Siamese seed,) Marcerato, Italy, (New Orleans seed,) Catania, Sicily, (Nunkeen,) Naples, Valencia, Malta.

Northern Africa.—Egypt, Egypt, (New Orleans seed,) Algiers, Bene, Algiers; Rabat, Morocco; Mazagan, Morocco; Madeira.

South America.—Lima, Peru; Payta, Peru; Callao, Peru; Tacna, Peru; Bahia, Paraguassu valley, Bahia; Maranham, Maceio, Pernambuco, Soracaba, Brazil; Rio Grande do Sal, Ceara, Suo Paulo, Brazil; Ecuador, San Luis, Estardo, Bolivia; Berbice, Demerara, Venezuela, Costa Rica, Guatemala, New Granada, Paraguay, Rosario, (Argentine confederation,) Catamania, (Argentine confederation,) Buenos Ayres, Salto, Maracaibo, Salvador, Honduras, Yucatan, Mexico.

West Indies.—Jamaica, Cuban Vine, (Jamaica,) Jamaica, (Sea island seed,) St. Kitts, Trinidad, St. Thomas, Tortola, St. Bartholomew, Dominica, Tobago, Porto Rico, Bahamas, Antigua, Turk's island, St. Domingo.

United States of America.—Sea Island, New Orleans, Mobile, Uplands. Also, samples of twelve kinds of cotton seeds.

SHAKER ASSOCIATION AT NEW LEBANON N. Y

LETTER

FROM THE

COMMISSIONER OF INTERNAL REVENUE,

IN REPLY TO

A resolution of the House of the 12th ultimo, relative to the mode of taxing the Shaker association of New Lebanon, New York.

JANUARY 7, 1868.—Laid on the table and ordered to be printed.

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE,
Washington, December 21, 1867.

SIR: In accordance with the resolution of the House of Representatives adopted December 12, 1867, on motion of Hon. Charles A. Eldridge, of Wisconsin, I have the honor to inform the House that, "under the peculiar arrangement of the Shaker institution at New Lebanon, New York," it was decided by Commissioner Lewis, of this office, in a letter dated June 1, 1863, and addressed to Assessor James Mackin, of the twelfth district of New York, that in the assessment of the income tax the statutory allowance of six hundred dollars should be made to each covenanting male member of such society. The language of the decision is as follows:

The organization of Shaker societies appears to be peculiar. Whole families may be, and probably are, admitted into them, but when admitted lose their identity. The members live in communities, according to an arrangement prescribed by managers, who direct the temporal concerns of the whole. No one holds any property that he can call his own. The title of the real and personal estates rests in trustees for the benefit of the covenanting members, who lose all interests they may have in the property of the association when they cease to be members.

The law was made for societies framed on the family basis, and not on that of special communities, and we are obliged to accommodate its provisions to an organization not in the contemplation of the law given.

We find a society existing in families numbering, on an average, about five each, of which there is usually an individual head.

As an estimate for the necessary sum for the support of each family, six hundred dollars seems to have been allowed free of all taxation; though persons without family are equally entitled to the benefit of this provision, as those that have families dependent upon them; the exceptions do not disprove the design of the rule.

The principle of this rule can be applied to the Shaker community.

The whole population of the Mount Lebanon association is said to be five hundred and twenty. This number embraces men, women, children, and dependents, all of whom labor for the benefit of the whole, and are supported by a common fund. About one hundred are covenanting male members, who have the efficient direction of the temporal affairs of the association, by themselves or their chosen representatives.

If the association were resolved into its constituent elements it may be safely assumed that this one hundred would be, as a general result, heads of families, standing in the ordi-

nary relation of husband and wife, parent and child, guardian and ward, and master and servant, to the other four hundred and twenty.

The females would then be found generally living in families as wives, and not entitled, under the decisions of this office, to the legal exemption.

The proportion of about one to five is that which usually obtains in society normally constituted between the recognized head and the whole family.

If we take, therefore, one hundred male covenanting members to be those who are to be regarded as occupying the superior place in the Shaker arrangement, and the others as dependents, we shall afford the whole body equal advantages with their fellow-citizens in the enjoyment of the privilege of exemption.

The Shakers themselves do not desire a larger allowance under the excise law than is afforded to others, and I do not see any reason why they should not be placed on an equally favorable footing. I am, therefore, of opinion that an assessment allowing every covenanting male member in the family during the year 1862, and still residing there, and capable of claiming the privilege, the sum of six hundred dollars out of the income of the society for that year, will be proper. On this principle the assessment is directed to be made.

The office has no reason to doubt that the principle of this decision is now, and ever since has been, carried out in practice, not only in the case of the community at New Lebanon, New York, but in the case of all other Shaker communities in the United States.

It is inquired in the resolution of the House, "whether the same rule prevails in the Social, Free Love or other similar societies?"

I reply that it is the belief of this office that a similar rule has been applied in cases of other societies similar in their organization to the Shakers, but I cannot now recall any particular case, nor am I aware that the liability of any person to taxation, or the question of his relief therefrom by reason of his membership of any social or Free Love association, has been submitted to this office.

The resolution inquires, lastly, "whether this rule is applied in cases of corporations or trusts held by trustees for other religious societies, and in cases of other than religious societies, including guardianships, and the reasons for such decisions and distinctions, and at whose instance such decisions were made?"

I reply, that no association or corporation has ever been held subject to income tax as such. The income tax is imposed upon the income of *persons*, *citizens* of the United States residing abroad, *persons* residing in this country, and (to a certain extent) upon *alien non-residents*.

The *members* of all associations or corporations who derive income therefrom have been required to make their returns and pay tax.

The decision of this office to which the resolution has reference was evidently intended to afford to the members of the Shaker communities an exemption from tax on income which should be equivalent to that afforded those whose family relations are of a different character.

Very respectfully,

E. A. ROLLINS, *Commissioner*.

HON. SCHUYLER COLFAX,

Speaker of the House of Representatives.

MANUFACTURE OF ARMS.

LETTER

FROM

THE SECRETARY OF WAR AD INTERIM,

TRANSMITTING

Report of the Chief of Ordnance relative to the manufacture of arms at the Springfield armory during the year ending June 30, 1867.

JANUARY 8, 1868.—Referred to the Committee on Military Affairs and ordered to be printed.

WAR DEPARTMENT,
Washington City, January 8, 1868.

SIR: In compliance with the act of April 2, 1794, I have the honor to transmit herewith a report from the Chief of Ordnance of the expenditures, and of the arms, components of arms, and appendages manufactured and repaired, at the Springfield armory, during the fiscal year ended 30th June, 1867.

Very respectfully, your obedient servant,

U. S. GRANT,
Secretary of War ad interim.

Hon. S. COLFAX,
Speaker of the House of Representatives.

Statement of expenditures at the Springfield armory, and of the arms, components of arms, and appendages, made and repaired thereat, during the year ended June 30, 1867, in pursuance of the act of April 2, 1794.

EXPENDITURES UNDER EACH APPROPRIATION.

National armories.....	\$562,734 41
Ordnance stores.....	296,733 39
Purchase of arms.....	17,433 06
Repairs and improvements	14,079 80
Total.....	890,980 66

ARMS, COMPONENTS OF ARMS, AND APPENDAGES, MANUFACTURED AND REPAIRED.

Arms manufactured:

Breech-loading rifle muskets, "Allen's alteration"	2,615
Breech-loading rifle muskets.....model 1866..	23,080

Components manufactured :

Tips.....	model 1864..	16,215
Tip screws.....	do.....	24,117
Ramrod stops.....	do.....	3,149
Stocks.....	do.....	8,289
Butt plates.....	do.....	3,042
Butt plate screws.....	do.....	7,544
Guard plates.....	do.....	19,953
Guard bows.....	do.....	5,666
Guard bow swivels.....	do.....	18,259
Guard bow swivel screws.....	do.....	72,408
Guard bow nuts.....	do.....	170,525
Triggers.....	do.....	8,823
Trigger screws.....	do.....	136,849
Guards.....	do.....	11,795
Guard screws.....	do.....	23,039
Rear sight bases.....	do.....	15,117
Rear sight leafs.....	do.....	1,561
Rear sight joint screws.....	do.....	23,141
Rear sight base screws.....	do.....	17,605
Rear sights.....	do.....	1,536
Front sights.....	do.....	847
Breech screws.....	model 1866..	4,955
Barrels.....	do.....	1,733
Tang screws.....	model 1864..	40,622
Upper bands.....	do.....	8,703
Middle bands.....	do.....	25,390
Lower bands.....	do.....	17,268
Upper band springs.....	do.....	15,333
Middle band springs.....	do.....	19,568
Lower band springs.....	do.....	26,765
Middle band swivels.....	do.....	28,293
Middle band swivel screws.....	do.....	22,523
Lock plates.....	do.....	70,324
Main spring swivels.....	do.....	26,062
Main spring swivel rivets.....	do.....	20,736
Hammers.....	model 1866..	753
Tumblers.....	model 1864..	24,450
Tumbler screws.....	do.....	22,460
Bridle.....	do.....	40,812
Bridle screws.....	do.....	44,959
Sears.....	do.....	36,162
Sear screws.....	do.....	34,661
Sear springs.....	do.....	77,479
Sear spring screws.....	do.....	58,926
Main springs.....	do.....	122,239
Locks.....	model 1866..	2,043
Side screw washers.....	model 1864..	21,646
Side screws.....	do.....	113,852
Ramrods.....	model 1866..	9,196
Bayonets.....	model 1864..	13,829
Bayonet clasps.....	do.....	16,209
Bayonet clasp screws.....	do.....	46,011
Bayonet clasp stop screws.....	do.....	35,990
Breech blocks.....	model 1866..	1,395
Breech block caps.....	do.....	2,367
Breech block cap screws.....	do.....	2,395
Hinge straps.....	do.....	1,236
Hinge strap screws.....	do.....	2,133
Hinge screws.....	do.....	8,281
Hinge screw nuts.....	do.....	5,761
Cam latches.....	do.....	2,848
Cam latch springs.....	do.....	11,054
Thumb pieces.....	do.....	2,138
Thumb piece screws.....	do.....	3,310
Firing pins.....	do.....	8,163
Firing pin nuts.....	do.....	3,131
Firing pin springs.....	do.....	4,376
Ejector springs.....	do.....	9,914
Ejector spring caps.....	do.....	5,496

Ejector spring cap screws	model 1866..	3,617
Friction springs.....	do.....	5,046
Friction spring screws.....	do.....	11,373
Ejector studs	do.....	2,762

Appendages manufactured :

Screw driver nut blades	do.....	6,401
Screw driver blades.....	do.....	8,633
Screw drivers.....	do.....	25,873
Spring vice bolsters.....	do.....	1,102
Spring vice slides.....	do.....	804
Spring vice slide screws.....	do.....	27,226
Spring vice thumb screws	do.....	9,945
Spring vices	do.....	1,226
Collets.....	do.....	91,752
Tumbler and band spring punches.....	do.....	13,183
Wiping rods.....	Spencer..	502
Brushes and thongs.....	do.....	8,427

Arms repaired :

Rifle muskets	Springfield..	81,240
Carbines.....	Spencer..	4,383
Rifles	do.....	442
Swords.....	N. C. O..	1,430
Swords.....	musicians'..	150
Swords.....	cavalry..	1,750
Swords.....	commissioned officers'..	2

Appendages repaired :

Screw drivers.....	various models..	9,849
Spring vices	do.....	783
Tumbler and band spring punches.....	do.....	2,328
Compound appendages.....	do.....	153

A. B. DYER,

Brevet Major General, Chief of Ordnance.

ORDNANCE OFFICE, January 4, 1868.

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RUSSIAN NAVAL VESSELS.

MESSAGE

FROM THE

PRESIDENT OF THE UNITED STATES,

IN ANSWER TO

A resolution of the House of the 18th ultimo, relative to interference of Russian war vessels with American whalers.

JANUARY 8, 1868.—Referred to the Committee on Foreign Affairs and ordered to be printed.

To the House of Representatives :

In answer to a resolution of the House of Representatives of the 18th instant requesting information concerning alleged interference by Russian naval vessels with whaling vessels of the United States, I transmit a report from the Secretary of State and the papers referred to therein.

ANDREW JOHNSON.

WASHINGTON, *December 31, 1867.*

DEPARTMENT OF STATE,

Washington, December 31, 1867.

The Secretary of State, in reply to a resolution of the House of Representatives, passed the 18th instant, in which he is directed to communicate to that body any information he may have about an alleged ordering off the coast of Russia of American whaling vessels while peaceably prosecuting their voyages, and the firing upon the boats of one by a Russian war vessel, has the honor to lay before the President certain correspondence which contains all the information this department has concerning the subject of the resolution.

It will be seen that the source of information is not given; the specification of names, dates, and places is indefinite, and no complaint has been received from the parties who may be supposed to have been aggrieved. It has therefore been deemed expedient to take measures for obtaining more definite and reliable information.

Respectfully submitted :

WILLIAM H. SEWARD.

The PRESIDENT.

List of accompanying papers.

Mr. Chase to Mr. Seward, (extract,) September 14, 1867.

Mr. Weeks to Mr. Seward, (with an accompaniment,) December 18, 1867.

Mr. Seward to Mr. Stoeckl, December 23, 1867.

Mr. Stoeckl to Mr. Seward, December 16-28, 1867.

Mr. Chase to Mr. Seward.

[Extract.]

No. 12.]

COMMERCIAL AGENCY OF THE U. S., AMOOR RIVER,
Nicolaefsky, September 14, 1867.

SIR:

From a reliable source I am informed that the commander of the Russian government steamer "Alent," which was in the Ochotsk sea not long since, warned out of the bays near Shantar island some American whale-ships which were found there. One of these (the "Iara," I am informed) not complying with sufficient promptitude, was fired at with solid shot, whereupon she took her departure.

I have the honor to be, &c., &c.,

H. G. O. CHASE,
United States Vice Commercial Agent, Amoor River.

Mr. Weeks to Mr. Seward.

BOSTON, *December 18, 1867.*

SIR: I beg leave to invite your attention to the enclosed clipping from the "Vineyard Gazette," a newspaper printed in Edgartown, in this State.

Captain Mellen, of "Europa," is well known to me as a thoroughly reliable man, and his statement may be received with entire confidence.

The people of Edgartown, and the ship-owners, are much concerned and anxious over this letter of Captain Mellen's. About all their property, nearly a million of dollars, is invested in whale-ships, and nearly all their small fleet is fitted for the North Pacific.

They fully believe that it is only necessary to call your attention to this matter to secure the protection of their rights.

Very respectfully, your obedient servant,

ALLEN S. WEEKS.

Hon. WILLIAM H. SEWARD,
Secretary of State.

A Russian naval vessel fires into an American whale-ship; a case for the immediate intervention of our most able Secretary of State, Hon. William H. Seward.

It will be seen by the following highly interesting extracts of a letter from Captain Thomas Mellen, master of ship Europa, both of this place, that the American whaling vessels in the Ochotsk sea have been disturbed by a Russian war vessel.

The ships were cruising for whales off Tchanta islands, on the Russian coast, just south of Ochotsk city. It is a common haunt for whales, and the American whaling vessels have cruised there ever since it has been known to us that it was a resort for whales. It is hoped that the government, by its President and Minister of State, will see to it that this aggression upon the rights of the

hardy American whalers shall be at once and forever discontinued. Captain Mellen says :

"Please ascertain from headquarters if the Russian government has a legal right to prohibit American ships from whaling in the bays. A party of Russians have established a fishery here ashore, and a Russian armed steamer has been here and ordered the ships all away. Says he is authorized to drive us off, but cannot show his authority. I do not know the steamer's name.

"I have not seen him yet, but he has fired upon one ship's boats, the bark Endeavor, of New Bedford.

"I shall not leave unless he fires into me, but should not like to come here another season if we cannot whale after we get here.

"I do not believe he has had any instructions from the Russian government, but think he acts on his own responsibility at the instigation of the parties interested in the shore fishery, who, doubtless, desire to make a monopoly of the business.

"I am determined to whale it the rest of the season, and if he fires into the ship or boats, I think our Uncle Sam and the good old flag we sail under will protect us and see that we are paid for all damages."

Mr. Seward to Mr. Stoeckl.

DEPARTMENT OF STATE,

Washington, December 23, 1867.

SIR: I have the honor to enclose an extract from a despatch of the 14th of September last, addressed to me by H. G. O. Chase, esq., the vice commercial agent of the United States at Nicolaefsky, Amoor river, in relation to the alleged interference with American whaling ships in the Ochotsk sea, and to the reported firing into one of them by Russian naval vessels.

I will thank you to inform me whether you have received any information on this subject.

Accept, &c.,

WILLIAM H. SEWARD.

Mr. EDWARD DE STOECKL, &c., &c., &c.

Mr. Stoeckl to Mr. Seward.

[Translation.]

IMPERIAL LEGATION OF RUSSIA TO THE UNITED STATES,

Washington, December 28, 1867.

MR. SECRETARY OF STATE: I had the honor to receive the note you were pleased to address to me on the 23d of this month, as well as an extract from the report of the United States commercial agent at Nicolaefsky, which was annexed.

I have room to believe that the incident in question was the result of exaggeration or of misunderstanding.

I will address my government without delay on this subject, and will not fail to communicate to you the reports which will be sent to me.

Please accept, Mr. Secretary of State, the assurance of my very high consideration.

STOECKL.

Hon. WILLIAM H. SEWARD,

Secretary of State of the United States.

HONORABLE WILLIAM WYATT

My dear Sir,
I have the honor to acknowledge the receipt of your letter of the 11th inst. in relation to the proposed amendment to the Constitution of the United States, which provides for the admission of new States into the Union. I am very glad to hear that you are so deeply interested in this important question, and I am sure that your views will be of great value to the country. I have already had the opportunity to discuss this matter with several of my friends, and we are all in favor of the amendment. I am sure that you will find the same to be the case. I am, Sir, very respectfully,
Your obedient servant,
Wm. Wyatt

Mr. Secretary of State

Washington, December 12, 1857.
I have the honor to acknowledge the receipt of your letter of the 11th inst. in relation to the proposed amendment to the Constitution of the United States, which provides for the admission of new States into the Union. I am very glad to hear that you are so deeply interested in this important question, and I am sure that your views will be of great value to the country. I have already had the opportunity to discuss this matter with several of my friends, and we are all in favor of the amendment. I am sure that you will find the same to be the case. I am, Sir, very respectfully,
Your obedient servant,
Wm. Wyatt

WILLIAM WYATT
Secretary of State

Mr. Secretary of State

Washington, December 12, 1857.
I have the honor to acknowledge the receipt of your letter of the 11th inst. in relation to the proposed amendment to the Constitution of the United States, which provides for the admission of new States into the Union. I am very glad to hear that you are so deeply interested in this important question, and I am sure that your views will be of great value to the country. I have already had the opportunity to discuss this matter with several of my friends, and we are all in favor of the amendment. I am sure that you will find the same to be the case. I am, Sir, very respectfully,
Your obedient servant,
Wm. Wyatt

WILLIAM WYATT
Secretary of State

INDIAN LANDS IN KANSAS.

LETTER

FROM

THE SECRETARY OF THE INTERIOR,

IN ANSWER TO

A resolution of the House of the 11th ultimo, transmitting report relative to the sale of certain Indian lands in Kansas.

JANUARY 8, 1868.—Referred to the Committee on Indian Affairs and ordered to be printed.

DEPARTMENT OF THE INTERIOR,

Washington, D. C., January 7, 1868.

SIR: On the 12th ultimo this department received and referred to the Commissioner of Indian Affairs, for immediate report, a resolution of the House of Representatives, of the 11th December, 1867, in the following words, viz :

Resolved, That the Secretary of the Interior be directed to inform this House whether the title to all Indian lands in the State of Kansas has been extinguished, or what part thereof; when the same was so extinguished; who purchased said lands; at what price; whether the sale thereof was publicly advertised, or in what manner were they disposed of; also, if any were sold by contract, to furnish copies of the same.

I now transmit herewith a copy of the report of the Acting Commissioner of Indian Affairs on the subject, dated the 4th instant, and the papers therein referred to.

In respect to the sale of the Cherokee neutral lands, I deem it proper to remark that by the terms of the treaty it is optional with the Secretary of the Interior to sell them in separate tracts at not less than an average of \$1 25 per acre, or in a body at not less than one dollar per acre.

The provision of the treaty for the sale in separate tracts is, that after the lands shall have been surveyed they shall be appraised at an average of not less than one dollar and a quarter per acre, exclusive of improvements, and after advertising for sealed bids, shall be sold to the highest bidder, for cash, in parcels not exceeding one hundred and sixty acres, and at not less than the appraised value.

Another provision of the treaty authorizes the Secretary of the Interior to sell the whole of said lands not occupied by actual settlers, in a body, to any responsible party, for cash, for a sum not less than one dollar per acre.

The sale in separate parcels, on sealed bids, is subject to the disadvantages of requiring years of time, and of leaving all the refuse lands in the hands of the Indians unsold. I did not doubt that an immediate sale in a body, at one dollar per acre, would be greatly more to the interest of the Indians than a tardy sale of the choice lands in separate tracts at the appraised value, with the inferior lands left undisposed of for years, and have, consequently, been desirous to find a purchaser who would take them all, good and bad together, at one dollar per acre.

With this view I suggested and urged, at the last session of Congress, that the United States should become the purchaser at one dollar per acre, and issue bonds in payment thereof. Such a proposition was, I believe, submitted to Congress, but not accepted.

After the adjournment of Congress I authorized an unofficial statement to be made in newspapers that the proposals for the purchase of said lands in a body would be received at the department until the first of October.

Early in October Mr. James F. Joy, of Detroit, Michigan, proposed to take the lands in a body at one dollar per acre, and pay the cash for them.

No other offer was made. I accepted Mr. Joy's, and concluded a contract with him, from which all lands occupied by actual settlers at the date of the ratification of the treaty were excluded. A copy of the contract is herewith furnished.

The money would have been paid by Mr. Joy, and the lands conveyed at the time of the contract, had the number of acres sold been known. But as all the lands occupied by actual settlers were excluded from the sale, it was necessary to ascertain the quantity thus occupied to determine how many acres remained to be paid for by Mr. Joy. Commissioners are now engaged in estimating and appraising the improved tracts. As soon as they shall have completed their labors and reported, the contract will be consummated by accepting the purchase money, and causing the land to be patented to the purchaser.

Very respectfully, your obedient servant,

O. H. BROWNING, *Secretary.*

Hon. SCHUYLER COLFAX,

Speaker of the House of Representatives.

DEPARTMENT OF THE INTERIOR, OFFICE OF INDIAN AFFAIRS,
Washington, D. C., January 4, 1868.

SIR: I have the honor to acknowledge the receipt, by reference from you on the 12th ultimo, of a resolution of the House of Representatives dated the 11th ultimo, which resolution is as follows, viz:

Resolved, That the Secretary of the Interior be directed to inform this House whether the title to all Indian lands in the State of Kansas has been extinguished, or what part thereof; when the same was so extinguished; who purchased said lands; at what price; whether the sale thereof was publicly advertised, or in what manner were they disposed of; also, if any were sold by contract, to furnish copies of the same;

and upon which you direct an immediate report from this office.

The following is respectfully submitted in response to said resolution, viz: all of the lands in the State of Kansas known as public lands, to which the Indian title has been extinguished, which have been sold, have first been publicly proclaimed by the President in the manner prescribed by the laws governing the sale of the public lands of the United States.

The following named tribes of Indians have title, or claim title, which has not been extinguished, to lands in different parts of the State of Kansas, viz: the Kickapoos, Pottawatomies, Shawnees, Miamies, confederated tribe of Kaskaskia, Peoria, Piankeshaw, and Wea Indians, Ottawas, Chippewas, and Munsees, Sacs and Foxes of the Mississippi, Kansas, New York Indians, Osages, Iowas, Ottoes, and Missouriias.

The residue of the Kickapoo lands, remaining after the allotments were made to the members of the tribe, was sold to the Atchison and Pike's Peak Railroad Company, in accordance with the provisions of the treaty concluded with said tribe June 28, 1862. (See Statutes at Large, vol. 13, page 623.)

The contract and bond filed by said company (copies herewith enclosed, marked A and B) contain a full statement of the terms and conditions upon which this sale was made.

By the provisions of the treaties concluded with the Delaware Indians, May 30, 1860, and July 2, 1861, (see U. S. Statutes at Large, vol. 12, pp. 1129 and 1177,) 223,966.78 acres of surplus Delaware Indian lands were sold to the Leavenworth, Pawnee, and Western Railroad Company. Reference is respectfully made to these treaties as containing the full history of this sale, it having been consummated in strict compliance therewith.

By contract dated August 31, 1866, between Hon. James Harlan, Secretary of the Interior, and Leonard T. Smith, esq., president of the Missouri River Railroad Company, (copy herewith enclosed,) there was sold to said railroad company the residue of the Delaware diminished reservation, amounting to 92,598.33 acres, in accordance with the provisions of the treaty concluded with said Indians July 4, 1866, (see Laws 1st session 39th Congress, Treaties, p. 109,) and for which land payment has been made and patent has been issued in accordance with the terms of said contract.

A contract has been entered into, dated October 9, 1867, (see copy enclosed,) for the sale of the Cherokee neutral lands in Kansas to James F. Joy, of the city of Detroit, in accordance with the authority contained in a provision of the seventeenth article of the treaty concluded with the Cherokee Indians July 19, 1866. (Laws 1st session 39th Congress, Treaties, p. 115.)

Lands ceded to the United States in trust by the provisions of the treaty concluded with the Delaware tribe of Indians, May 6, 1854, (U. S. Statutes at Large, vol. 10, p. 1082,) by the provisions of the treaty concluded with the Iowa tribe of Indians, May 17, 1854, (U. S. Statutes at Large, vol. 10, p. 1069;) and by the provisions of the treaty concluded with the united tribes of Kaskaskia and Peoria, Piankeshaw and Wea Indians, May 30, 1854, (U. S. Statutes at Large, vol. 10, p. 1082,) were sold at public auction in accordance with the terms prescribed by said treaties.

Lands have been sold in trust upon sealed proposals, duly invited by public advertisement, to the highest bidder for cash, for the Kansas tribe of Indians, in accordance with the provisions of the treaties concluded with said Indians October 5, 1859, and March 13, 1862, (U. S. Statutes at Large, vol. 12, pp. 1111 and 1221,) and for the Sacs and Foxes of the Mississippi, in accordance with the provisions of the treaty concluded with said Indians October 1, 1859, (copy herewith enclosed,) and have been patented to the highest bidders at such sales.

Lands have been sold, in trust for the Ottawa Indians of Blanchard's Fork and Roche de Bœuf, to actual settlers, required to make improvements in accordance with the provisions of the treaty concluded with said Indians June 24, 1862. (United States Statutes at Large, vol. 12, p. 1237.)

Lands, which had been allotted in severalty, have been conveyed to white persons by members of the Shawnee tribe, by members of the Miami tribe, and by members of the united tribes of Kaskaskia and Peoria, Piankeshaw and Wea Indians, their deeds of conveyance requiring the approval of the Secretary of the Interior; in accordance with the provisions of the treaties with these tribes, hereinbefore referred to, and the eleventh section of the act of Congress, approved March 3, 1843. (Statutes at Large, vol. 11, p. 430.)

By the provisions of the treaty concluded with the Great and Little Osage Indians, Sept. 29, 1865, (Laws second session 39th Congress, Treaties, p. 135,) cession is made to the United States of two tracts of land therein described. Provision is made for the payment of \$300,000 for one of these tracts, this being an absolute sale to the United States. The other tract is ceded to the United States in trust, to be sold for the benefit of said Indians.

A sale of 23,438 acres of land in trust for the united tribes of Kaskaskia and Peoria, Piankeshaw and Wea Indians, has been made during the past year to actual settlers, at prices ranging from three to five dollars per acre. The sale was made by arrangement between the Indians and the settlers, submitted to and

approved by the President, as authorized by the thirteenth article of the treaty of 1854 with said Indians, hereinbefore referred to.

It is proper to state that it is understood that a contract for the sale of the Cherokee neutral lands in Kansas was made by late Secretary Harlan, and that the Attorney General of the United States rendered an opinion adverse to the validity of such contract. There is, however, nothing official in this office which furnishes any information in reference thereto, but the files and records of the department proper will most probably furnish evidence of all the facts in the case.

The foregoing embraces as full a reply to the resolution as can be given without going into details, which would involve almost endless labor.

If a literal compliance with the direction of the resolution were required, it would be necessary to commence with the first information of the territory, now embraced in the State of Kansas, and give the history of the treaty negotiations with all the Indians who have ever occupied or claimed title to any portion of said territory. It would be necessary to give the name of the purchaser, number of acres purchased, amount paid for the same, and date and manner of sale in all cases where lands have been sold by the United States as public lands, or in trust for Indians; but it is not believed that it was the design to direct such a report, and it is thought that the details given will afford all the information the resolution was intended to obtain.

The resolution is herewith returned.

Very respectfully, your obedient servant,

CHARLES E. MIX,
Acting Commissioner.

Hon. O. H. BROWNING,
Secretary of the Interior.

A.

This obligation witnesseth that whereas by the terms of a certain treaty between the United States of America and the Kickapoo tribe of Indians, made at the agency of said Kickapoos, in the State of Kansas, upon the 28th day of June, A. D. 1862, and ratified by the Senate March 13, 1863, and proclaimed by the President of these United States on the 28th day of May, 1863, it is provided in section fifth that the Atchison and Pike's Peak Railroad Company, a corporation existing under the laws of the State of Kansas, shall have the right to purchase a portion of the lands owned by said Kickapoo tribe, being the balance of all their lands after certain parts or parcels have been set apart for said Indians; and whereas there was set apart for them, by direction of the Commissioner of Indian Affairs, twenty-eight thousand five hundred and eighty-four and sixty-two one-hundredths acres of said lands, which allotments were fully made and approved by the Secretary of the Interior February 21, 1865; and whereas the president of this company has been notified by the Commissioner of Indian Affairs that the balance of said lands, being one hundred and twenty-three thousand eight hundred and thirty-two and sixty-one one-hundredths acres, are now subject to be purchased by said company; and whereas, by section fifth of said treaty, said railroad company is required to accept and purchase said lands within six months from the date of the allotments of certain portions to the said Indians: Now, therefore, this company hereby accepts and purchases one hundred and twenty-three thousand eight hundred and thirty-two and sixty-one one-hundredths acres of said lands, being the remainder of the said Kickapoo lands not otherwise disposed of, upon the terms and conditions named in said treaty.

In witness thereof this company has caused its corporate seal to be affixed, and attested by the signature of its president this 16th day of August, 1865.

[SEAL.]

SAMUEL C. POMEROY,

President Atchison and Pike's Peak Railroad Company.

[5-cent revenue stamp.]

B.

Know all men by these presents, that the Atchison and Pike's Peak Railroad Company, (Central Branch Union Pacific,) a corporation existing under the laws of the State of Kansas, is held and firmly bound unto the United States in the penal sum of three hundred and ten thousand (310,000) dollars, good and lawful money of the United States, to which payment well and truly to be made it hereby binds itself, its successors and assigns, firmly by these presents, sealed by its corporate seal, and executed by the signature of its president and secretary, duly authorized by its board of directors this seventh day of September, 1865.

The condition of this obligation is such that whereas a treaty made with the United States and the Kickapoo tribe of Indians on the 28th day of June, A. D. 1862, and ratified by the Senate of the United States March 13, 1863, provided that the above-named railroad company should have the right to purchase at one dollar and twenty-five cents per acre the diminished reservation of said tribe after certain specified allotments had been made; and whereas said treaty further specified that upon the completion of said railroad by the aforesaid company, as therein specified, patents for said land should be issued to said company upon the payment as aforesaid of one dollar and twenty-five cents per acre: Now, therefore, if said company shall faithfully comply with the provisions of said treaty, both in respect to building the road and paying for the land in manner and form as stipulated in said treaty, and do and perform all other acts required by the said treaty, then this obligation to be void and of no effect; otherwise to remain in full force and virtue.

In witness whereof the company has authorized the signatures of its officers, and affixed its corporate seal hereto, at their office, 61 Cedar street, in the city of New York, on the day and year first above written.

[SEAL.]

SAMUEL C. POMEROY,

President A. and P. P. Railroad Company.

JAMES WADSUERTH,

Secretary of the A. and P. P. Railroad Company.

[25-cent revenue stamp.]

This agreement, made and entered into this ninth day of October, in the year of our Lord one thousand eight hundred and sixty-seven, by and between Orville H. Browning, Secretary of the Interior, and James F. Joy, of the city of Detroit, in the State of Michigan, witnesseth: Whereas, by the seventeenth article of a treaty between the United States of America and the Cherokee nation of Indians, made and concluded on the nineteenth day of July, A. D. 1866, and proclaimed on the eleventh day of August in said year, and the two several provisos to the said section annexed, there was ceded in trust to the United States certain parcels of land therein mentioned, with power to the Secretary of the Interior to sell all of the said ceded lands, with the exception of such parts thereof as are embraced within the tenor and effect of the said two provisions to the seventeenth article of said treaty, for cash, for the sum

of not less than one dollar per acre; and whereas the said James F. Joy has proposed to become the purchaser of said lands, and has for that purpose offered to pay therefor the sum of one dollar per acre in cash, which is, in the opinion of the Secretary of the Interior, an eligible and satisfactory price for the same; and whereas the quantity of land embraced within the exception as aforesaid is as yet unascertained, by reason whereof the number of acres of said ceded lands which the Secretary of the Interior is authorized to sell in the manner and at the price aforesaid remains for the present unknown:

Now, therefore, I, Orville H. Browning, Secretary of the Interior, acting for and on behalf of the United States, and by virtue of the power upon me by the said treaty in that behalf conferred, do hereby agree to and with the said James F. Joy to sell unto him, his heirs and assigns, all of the hereinbefore mentioned lands which were by the seventeenth section of said treaty ceded in trust to the United States, with the exception of such parts thereof as are embraced within the tenor and effect of the said two provisos to the seventeenth section of said treaty, and which parts of said ceded lands are not included in this contract, at and for the sum of one dollra per acre in cash, payable and to be paid as soon as the number of acres hereby contracted to be sold is ascertained, and that on the full payment of the said purchase money a patent or patents shall be in due form issued granting the same unto the said James F. Joy, his heirs and assigns: *Provided, however,* That this contract is made subject to the rights reserved by the nineteenth article of said treaty to such of the Cherokees as, being heads of families, resided, at the date of the ratification of said treaty, on any of the said ceded lands.

And the said James F. Joy hereby, on his part, agrees to pay unto the Secretary of the Interior, or to such other officer of the government of the United States as may be authorized to receive the same, the sum of one dollar in cash for each acre of land by this instrument contracted to be sold, as soon as the number of said acres shall be ascertained, and also to pay, for the benefit of such of the Cherokees as, being heads of families, resided on any of the said ceded lands at the date of the ratification of said treaty, and desire to remove from the same, the value of their improvements thereon reserved to them by the nineteenth article of said treaty, as soon as such value is ascertained in the manner provided in said article.

In witness whereof I, Orville H. Browning, Secretary of the Interior, have subscribed my name and caused the seal of said department to be affixed hereunto; and the said James F. Joy has hereto, on his part, subscribed his name. All done in duplicate, the day and year first above written.

[SEAL.]

O. H. BROWNING,
Secretary of the Interior.
JAMES F. JOY,
By N. BUSHNELL, his agent.

TREATY BETWEEN THE UNITED STATES AND THE CONFEDERATED TRIBES
OF SACS AND FOXES OF THE MISSISSIPPI, MADE OCTOBER 1, 1859; RATI-
FIED JULY 9, 1860.

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA.

A PROCLAMATION.

To all and singular to whom these presents shall come, greeting:

Whereas a treaty was made and concluded at the Sac and Fox agency, in the Territory of Kansas, on the first day of October, eighteen hundred and fifty-nine, by and between Alfred B. Greenwood, commissioner on the part of the

United States, and certain chiefs and headmen hereinafter named representing the confederated tribes of Sacs and Foxes of the Mississippi, which treaty is in the following words, to wit:

Articles of agreement and convention made and concluded at the Sac and Fox agency, in the Territory of Kansas, on the first day of October, in the year of our Lord one thousand eight hundred and fifty-nine, by and between Alfred B. Greenwood, commissioner on the part of the United States, and the following named chiefs and delegates representing the confederated tribes of Sacs and Foxes of the Mississippi, viz: Ke-o-kuk, Mack-ap-sah-pee, Shaw-pah-caw, Mat-tah-tah, My-ah-pit, Kaw-ah-kee, Ka-sha-mah-me, Maw-me-wone-cah, and Che-ko-skuk, they being thereto duly authorized by said confederated tribes.

ARTICLE 1. The Sacs and Foxes of the Mississippi having now more lands than are necessary for their occupancy and use, and being desirous of promoting settled habits of industry and enterprise among themselves by abolishing the tenure in common by which they now hold their lands, and by assigning limited quantities thereof, in severalty, to the individual members of the tribe, to be cultivated and improved for their individual use and benefit, it is hereby agreed and stipulated that the portion of their present reservation contained within the following boundaries—that is to say: beginning at a point on the northern boundary line of their reservation, six miles west of the northeastern corner of the same; running thence due south, to the southern boundary of the same, twenty miles; thence west, and along said southern boundary, twelve miles; thence due north to the northern boundary of said reservation, twenty miles; and thence east along said boundary line twelve miles, to the place of beginning—estimated to contain about one hundred and fifty-three thousand and six hundred acres—shall be set apart and retained by them for the purposes aforesaid.

ARTICLE 2. Out of the lands so set apart and retained there shall be assigned to each member of said confederate tribe, without distinction of age or sex, a tract of eighty acres, to include, in every case, as far as practicable, a reasonable portion of timber. One hundred and sixty acres of said retained lands shall also be set apart and appropriated to the use and occupancy of the agent for the time being of said confederate tribe; and one hundred and sixty acres shall also be reserved for the establishment and support of a school for the education of the youth of the tribe. The location of the tracts, the assignment of which is provided for in this article, shall be made in as regular and compact a manner as possible, and so as to admit of a distinct and well-defined exterior boundary, embracing the whole of them and any intermediate portions or parcels of land or water not included in or made part of the tracts assigned in severalty. All such intermediate parcels of land and water shall be owned by the Sacs and Foxes of the Mississippi in common; but, in case of increase in the tribe, or other cause, rendering it necessary or expedient, the said intermediate parcels of land shall be subject to distribution and assignment in such manner as the Secretary of the Interior may prescribe and direct. The whole of the lands, assigned or unassigned, embraced within said exterior boundary, shall constitute and be known as the reservation of the Sacs and Foxes of the Mississippi; and all laws which have been, or may be, passed by the Congress of the United States regulating trade and intercourse with Indian tribes shall have full force and effect over the same, and no white person, except such as shall be in the employment of the United States, shall be allowed to reside or go upon any portion of said reservation, without the written permission of the superintendent of the central superintendency, or of the agent of the tribe.

ARTICLE 3. The division and assignment in severalty among the Sacs and Foxes of the Mississippi of the land hereinbefore reserved for that purpose shall be made under the direction of the Secretary of the Interior, and his de-

cision of all questions arising thereupon shall be final and conclusive. Certificates shall be issued by the Commissioner of Indian Affairs for the tracts assigned in severalty, specifying the names of the individuals to whom they have been assigned, respectively, and that the said tracts are set apart for the exclusive use and benefit of the assignees and their heirs. And said tracts shall not be alienated in fee, leased, or otherwise disposed of, except to the United States, or to members of the Sac and Fox tribe, and under such rules and regulations as may be prescribed by the Secretary of the Interior. And said tracts shall be exempt from taxation, levy, sale, or forfeiture, until otherwise provided by Congress. Prior to the issue of the certificates aforesaid, the Secretary of the Interior shall make such rules and regulations as he may deem necessary or expedient respecting the disposition of any of said tracts, in case of the death of the person or persons to whom they may be assigned, so that the same shall be secured to the families of such deceased persons; and should any of the Indians to whom tracts shall be assigned abandon them, the said Secretary may take such action in relation to the proper disposition thereof as, in his judgment, may be necessary and proper.

ARTICLE 4. For the purpose of establishing the Sacs and Foxes of the Mississippi comfortably upon the lands to be assigned to them in severalty, by building them houses, and by furnishing them with agricultural implements, stock animals, and other necessary aid and facilities for commencing agricultural pursuits under favorable circumstances, the lands embraced in that portion of their present reservation not stipulated to be retained and divided as aforesaid shall be sold, under the direction of the Secretary of the Interior, in parcels not exceeding one hundred and sixty acres each, to the highest bidder, for cash; the sale to be made upon sealed proposals, to be duly invited by public advertisements, and the proceeds thereof to be expended, for the purposes hereinbefore recited, in such manner as the Secretary of the Interior may think proper. And should any of the tracts so to be sold have upon them improvements of any kind which were made by or for the Indians, or for government purposes, the proposals therefor must state price for both the land and improvements. And if, after assigning to all the members of the tribe entitled thereto their proportion of land in severalty, there shall remain a surplus of that portion of the reservation retained for that purpose, outside of the exterior boundaries of the lands assigned in severalty, the Secretary of the Interior shall be authorized and empowered, whenever he shall think proper, to cause such surplus to be sold in the same manner as the other lands to be so disposed of, and to apply the proceeds of such sale to the purposes and in the mode hereinbefore provided with respect to that portion of their present reservation not retained for distribution.

ARTICLE 5. The Sacs and Foxes of the Mississippi, being anxious to relieve themselves from the burden of their present liabilities, and it being essential to their best interest that they should be allowed to commence their new mode of life free from the embarrassments of debt, it is stipulated and agreed that debts which may be due and owing at the date of the signing and execution hereof, either by the said confederated tribes of Sacs and Foxes or by individual members thereof, shall be liquidated and paid out of the fund arising from the sale of their surplus lands, so far as the same shall be found to be just and valid on an examination thereof, to be made by their agent and the superintendent of Indian affairs for the central superintendency, subject to revision and correction by the Secretary of the Interior.

ARTICLE 6. Should the proceeds of the surplus lands aforesaid prove insufficient to carry out the purposes and stipulations of this agreement, and further aid be, from time to time, requisite to enable the Sacs and Foxes of the Mississippi to sustain themselves successfully in agricultural or other industrial pursuits, such additional means as may be necessary therefor shall be taken from the moneys

due and belonging to them under the provisions of former treaties; and so much of said moneys as may be required to furnish them further aid as aforesaid shall be applied in such manner, under the direction of the Secretary of the Interior, as he shall consider best calculated to improve and promote their welfare; and, in order to render unnecessary any further treaty engagements or arrangements hereafter with the United States, it is hereby agreed and stipulated that the President, with the assent of Congress, shall have full power to modify or change any of the provisions of former treaties with the Sacs and Foxes of the Mississippi in such manner and to whatever extent he may judge to be necessary and expedient for their welfare and best interest.

ARTICLE 7. The Sacs and Foxes of the Mississippi, parties to this agreement, are anxious that all the members of their tribe shall participate in the advantages herein provided for respecting their improvement and civilization, and to that end to induce all that are now separated to rejoin and reunite with them. It is therefore agreed that, as soon as practicable, the Commissioner of Indian Affairs shall cause the necessary proceedings to be adopted to have them notified of this agreement and its advantages, and to induce them to come in and unite with their brethren; and to enable them to do so, and to sustain themselves for a reasonable time thereafter, such assistance shall be provided for them at the expense of the tribe as may be actually necessary for that purpose: *Provided, however,* That those who do not rejoin and permanently reunite themselves with the tribe within one year from the date of the ratification of this treaty shall not be entitled to the benefit of any of its stipulations.

ARTICLE 8. All the expenses connected with and incident to the making of this agreement, and the carrying out its provisions, shall be defrayed out of the funds of the Sacs and Foxes of the Mississippi.

ARTICLE 9. It is agreed that all roads and highways laid out by authority of law shall have right of way through the lands within the reservation hereinbefore specified, on the same terms as are provided by law when roads and highways are made through lands of citizens of the United States; and railroad companies, when the lines pass through the lands of said Indians, shall have right of way on the payment of a just compensation therefor in money.

ARTICLE 10. The Sacs and Foxes of the Mississippi being anxious to make some suitable provision for their mixed and half-bloods, and such of their women (whole-bloods) who have intermarried with white men, it is agreed that there shall be assigned to the mixed and half-bloods of their tribe, and to such whole-blood females as have intermarried with white men at the date of this agreement, three hundred and twenty acres each; the location and allotments of said lands to be made out of that portion relinquished by this treaty to the United States in trust, provided the mixed or half-bloods and such females of their tribes as have intermarried with white men desire to do so. The allotments to such of the mixed or half-bloods as may be minors to be made by the agent of the tribe, subject to the confirmation and approval of the Secretary of the Interior; and in allotting lands to those provided for in this article, said allotments shall be made so as to include their improvements, (if any,) provided it can be done and at the same time make said allotments conform to the public surveys. And it is further agreed between the parties to this agreement that Thomas Connelly, a half-breed and a member of the tribe, who has been uniformly kind to his people, shall be permitted to so locate his three hundred and twenty acres as to include Randal's dwelling and trading house, if it can be done so as to harmonize with the public surveys; and provided the said Connelly shall pay to the owner of said improvements a fair valuation therefor. The lands granted by this article shall remain inalienable, except to the United States or members of the tribe; nor shall the mixed or half-bloods, or such females as have intermarried with white men, participate in the proceeds of the lands herein ceded.

ARTICLE 11. The United States also agree to cause to be paid to the tribe any funds that may have heretofore been withheld under the provisions of the 5th article of the treaty of 1842, the same to be expended for their benefit or paid in money, as the Secretary may direct.

ARTICLE 12. This instrument shall be obligatory on the contracting parties whenever the same shall be ratified by the President and the Senate of the United States.

In testimony whereof, the said Alfred B. Greenwood, commissioner as aforesaid, and the said chiefs and delegates of the Sacs and Foxes of the Mississippi, have hereunto set their hands and seals at the place and on the day and year hereinbefore written.

ALFRED B. GREENWOOD.

[L. S.]

Sacs.

KE-O-KUK,	his x mark.	[L. S.]
MACK-AH-SAH-PEE,	his x mark.	[L. S.]
SHAW-PAH-CAW,	his x mark.	[L. S.]
MAT-TAH-TAH,	his x mark.	[L. S.]
MY-AH-PIT,	his x mark.	[L. S.]
KAW-AH-KEE,	his x mark.	[L. S.]

Foxes.

KA-SHA-MAH-ME,	his x mark.	[L. S.]
MAW-ME-WONE-CAH,	his x mark.	[L. S.]
CHE-CO-SKUK,	his x mark.	[L. S.]

In presence of—

PERREY FULLER, *U. S. Agent.*

THOS. J. CONNOLLY, *U. S. Interpreter.*

G. BAILEY, *Secretary to Comm'r.*

J. M. LUCE.

H. S. RANDALL.

JOHN GOODELL.

And whereas, the said treaty having been submitted to the Senate of the United States for its constitutional action thereon the Senate did, on the twenty-seventh day of June, eighteen hundred and sixty, advise and consent to the ratification of the same, by a resolution in the words and figures following, to wit :

IN EXECUTIVE SESSION, SENATE OF THE UNITED STATES,

June 27, 1860.

Resolved, (two-thirds of the senators present concurring,) That the Senate advise and consent to the ratification of the articles of agreement and convention made and concluded at the Sac and Fox agency, in the Territory of Kansas, on the first day of October, eighteen hundred and fifty-nine, by and between Alfred B. Greenwood, commissioner on the part of the United States, and certain chiefs and headmen representing the confederated tribes of Sacs and Foxes of the Mississippi.

Attest :

ASBURY DICKINS, *Secretary.*

Now, therefore, be it known that I, James Buchanan, President of the United States of America, do, in pursuance of the advice and consent of the Senate as expressed in the resolution of the twenty-seventh day of June, eighteen hundred and sixty, accept, ratify and confirm said treaty.

In testimony whereof, I have caused the seal of the United States to be hereto affixed, having signed the same with my hand.

Done at the city of Washington, this ninth day of July, in the year of our Lord one thousand eight hundred and sixty, and of the independence of the United States of America the eighty-fifth.

[L. S.]

JAMES BUCHANAN.

By the President:

WM. HENRY TRESCOT, *Acting Secretary of State.*

This agreement, made and entered into on this thirty-first day of August, A. D. 1866, between James Harlan, Secretary of the Interior, for and on behalf of the United States of America, of the first part, and the Missouri River Railroad Company, a corporation existing in the State of Kansas, by the laws thereof, of the second part, witnesseth:

Whereas, by the second article of the treaty concluded at the Delaware agency, Kansas, on the fourth day of July, last past, between said United States and the Delaware tribe of Indians, it is provided "That the Secretary of the Interior shall be and is authorized to sell to said Missouri River Railroad Company, or to other responsible party or parties, in a body, all the remaining part of said reservation, being the lands conveyed to said Delaware Indians in pursuance of the provisions of the supplemental treaty of September 24, 1859, and all other lands owned by the said tribe in the State of Kansas not previously disposed of, except as hereinafter provided, for a price not less than two dollars and fifty cents per acre, exclusive of improvements;" and,

Whereas said Secretary, within thirty days after the ratification of said treaty, gave the notice required by the seventh article thereof to said company; and,

Whereas, within twenty days after receiving said notice, said company elected to make the purchase of said lands at two dollars and fifty cents per acre, without improvements, by filing with the said Secretary their bond, with approved security in double the amount proposed to be paid by them for the whole of said lands, and guaranteeing that they would purchase all of the lands to be sold under the provisions of said treaty, and that they would pay for them in accordance with the terms thereof; and,

Whereas said company did, by resolution, authorize and direct Leonard T. Smith, president of said company, to file said bond, and to do such other acts as may be necessary to secure said lands, as by copy of said resolution certified by the secretary and seal of said company, and on file in the Department of the Interior, fully and at large appears; and there being no other offer for said lands:

Now, therefore, said party of the first part, in consideration of the premises and of the sums of money hereinafter mentioned, to be paid by said party of the second part, does hereby agree to sell to party of the second part all lands provided to be sold by said treaty at and for the sum of two dollars and fifty cents per acre, exclusive of improvements, and subject to all the terms, exceptions, conditions, and limitations in said treaty mentioned; and said party of the second part, in consideration of the premises, doth hereby agree to pay within sixty days from the date of these presents to the Secretary of the Interior, in trust for the Delawares, in lawful money of the United States, the price and value of all the unallotted lands whereof mention is made in said treaty, at the rate of two dollars and fifty cents per acre, and also the appraised value of the improvements thereon, to be ascertained in the mode provided for in said treaty, excepting therefrom the mill reservation and the quarter sections upon which the council-house and blacksmiths' shops are built, the use of which shall be retained until the final removal of the Delawares, and for which pay-

ment shall not be required from the said party of the second part until possession is delivered, and from time to time thereafter as often as the Secretary of the Interior shall notify the said party of the second part that ten thousand acres or more of said lands have been vacated by said Indians. Within three months thereafter, said party of the second part agrees to pay to the Secretary of the Interior, in trust for the said Indians, the price for the said lands so vacated, at the rate of two dollars and fifty cents per acre thereof, and also the appraised value of the improvements, and so on until all are paid for according to the true intent and meaning of said treaty; and as land shall be paid for, patents therefor, conveying the same in fee simple, shall be, from time to time, issued to said party of the second part or its assigns by the President of the United States.

In witness whereof, said James Harlan, Secretary as aforesaid, hereunto sets his hand and the seal of said department; and the said Leonard T. Smith, president of the said Missouri River Railroad Company, and on behalf of said company, and in pursuance of the power upon him thereunto conferred, sets his hand and seal, on the day and year first aforesaid.

[SEAL.]

JAMES HARLAN,
Secretary of the Interior.

[SEAL.]

LEONARD T. SMITH,
President Missouri River Railroad Company.

O

SWAMP LANDS IN REBEL STATES.

LETTER

FROM

THE SECRETARY OF WAR AD INTERIM,

TRANSMITTING

Reports from military commanders in southern military districts, relative to swamp lands granted to the States lately in rebellion and yet undisposed of.

JANUARY 8, 1868.—Referred to the Committee on Public Lands and ordered to be printed.

WAR DEPARTMENT, WASHINGTON CITY,

January 8, 1868.

SIR : In reply to the resolution of the House of Representatives of July 18, 1867, instructing the Secretary of War to ascertain and inform the House what quantity of swamp land heretofore granted to the States lately in rebellion yet remains undisposed of by said States, I have the honor to send herewith reports from the commanders of the five military districts on the subject, containing the information called for.

Very respectfully, your obedient servant,

U. S. GRANT,

Secretary of War ad interim.

Hon. SCHUYLER COLFAX,

Speaker of the House of Representatives,

Washington, D. C.

HEADQUARTERS FIRST MILITARY DISTRICT,

STATE OF VIRGINIA,

Richmond, Va., December 9, 1867.

GENERAL : I have the honor to acknowledge the receipt of an indorsement from your office, dated the 6th instant, referring to me, for prompt report, a copy of a resolution of the House of Representatives, calling for information as to what quantity of swamp lands heretofore granted to the States lately in rebellion yet remains undisposed of by said States.

In reply thereto, I have to inform you that the matter was referred to his excellency the governor of Virginia, and a copy of his reply is enclosed herewith.

Very respectfully, your obedient servant,

J. M. SCHOFIELD,

Brevet Major General Commanding.

ADJUTANT GENERAL U. S. A.,

Washington, D. C.

THE COMMONWEALTH OF VIRGINIA, EXECUTIVE DEPT.,

Richmond, December 7, 1867.

GENERAL: I have the honor to acknowledge receipt of yours of this day, enclosing a resolution passed by House of Representatives of the United States, asking the Secretary of War to ascertain "what quantity of *swamp lands* heretofore granted to the States lately in rebellion yet remains undisposed of by the State."

You ask me to refer the same to the proper State officers for report, &c. I respectfully reply, that the United States never had any claim to any *swamp lands* in Virginia. Those lands known as *swamp lands* are entirely within the States formed of territory acquired after the adoption of the Constitution of the United States by the "old thirteen" States. Therefore, none of the lands embraced in the resolution lie in Virginia.

I am, yours truly,

F. H. PEIRPOINT.

Major General J. M. SCHOFIELD,
Commanding, &c., Richmond, Virginia.

HEADQUARTERS FIRST MILITARY DISTRICT,
Richmond, Virginia, December 9, 1867.

Official copy :

S. F. CHALFIN,
Assistant Adjutant General.

HEADQUARTERS SECOND MILITARY DISTRICT,
Charleston, South Carolina, December 12, 1867.

GENERAL: I have the honor to report, in relation to the resolution of the House of Representatives, that no grants of swamp lands were made to the States of North Carolina or South Carolina by the 4th section of the act of Congress approved September 28, 1850; and that the United States has held and holds no lands in either State, except such small tracts as have been ceded or purchased at different times for forts, light-houses, or other public purposes.

Very respectfully, your obedient servant,

E. R. S. CANBY,

Brevet Major General U. S. Army, Commanding.

ADJUTANT GENERAL U. S. A.,
Washington, D. C.

IN THE HOUSE OF REPRESENTATIVES,
July 18, 1867.

Resolved, That the Secretary of War be instructed to ascertain, through the Freedmen's Bureau, or the military commanders of their proper districts, and inform the House, what quantity of swamp land heretofore granted to the States lately in rebellion yet remains undisposed of by said States.

Attest :

EDWARD McPHERSON, *Clerk.*

[Indorsements.]

Respectfully referred to Brevet Major General John Pope, United States army, commanding third military district, *for a prompt report*. It is presumed the information desired can be found on the State records.

By order of the Secretary of War :

E. D. TOWNSEND,
Assistant Adjutant General.

ADJUTANT GENERAL'S OFFICE,
December 6, 1867.

HEADQUARTERS THIRD MILITARY DISTRICT,
Atlanta, Georgia, December 27, 1867.

Respectfully returned to the Secretary of War, accompanied by the reports received from the governors of Georgia, Alabama, and Florida.

Governor Jenkins, of Georgia, reports, "that the State of Georgia has never owned any swamp lands, except what she derived by grant from the Crown of Great Britain. It is believed that she has now no swamp land ungranted by herself, unless on some water-courses there be small parcels left in the location of surveys under head-rights, which could be ascertained only by actual survey."

Governor Patton, of Alabama, reports that "none of the swamp or overflowed land ceded to Alabama by the general government has been disposed of in any way."

Governor Walker, of Florida, reports "that, by an act of the general assembly of this State, of January 6, 1855, all the swamp lands granted to the State were conveyed in trust to five trustees, to be held or disposed of according to the directions of the act. The persons mostly interested in the trust are capitalists residing in the northern States, who have loaned money to certain railroad companies of this State, on the guarantee of the law that the proceeds of these lands should be applied to the payment of their interest. There remain still in the hands of the trustees about eight million acres."

JOHN POPE,
Brevet Major General U. S. Army, Commanding.

EXECUTIVE DEPARTMENT,
Milledgeville, Ga., December 18, 1867.

Respectfully returned with the information that the State of Georgia has never owned any "*swamp land*," except what she derived by grant from the Crown of Great Britain. It is believed that she has now no "*swamp land*" ungranted by herself, unless, on some water-courses, there be small parcels left in the location of surveys under head-rights, which could be ascertained only by actual survey.

CHARLES J. JENKINS,
Governor State of Georgia.

EXECUTIVE DEPARTMENT, STATE OF ALABAMA,
Montgomery, December 12, 1867.

SIR: By direction of the governor, I have the honor to reply to your favor of the 9th instant, enclosing a resolution of the United States House of Representatives in regard to swamp lands in this State. In order to furnish the information requested in the resolution, the proper records and files of the executive department have been duly and carefully examined.

The swamp and overflowed lands of Alabama, as ascertained by United States surveys and maps prepared therefrom, were regularly certified to the State by the General Land Office at Washington, as provided by the acts of Congress. By acts of the Alabama legislature of February 14, 1860, and February 8, 1861, it was provided that a board of swamp land commissioners be appointed, whose duty it was to ascertain the value of those lands, with a view of having them offered for sale. Up to the time, however, of the commencement of the war, the board had done nothing of a definite character, and no swamp land had been sold. The board's operations were entirely suspended during the war. Since its close the matter has not been revived; and hence none of the swamp or overflowed land ceded to Alabama by the general government has been disposed of in any way.

I have the honor to return herewith the resolution as requested in your communication.

Very respectfully, your obedient servant,

D. L. DALTON,
Governor's Secretary.

Brevet Colonel H. CLAY WOOD,
Assistant Adjutant General, Atlanta, Ga.

EXECUTIVE DEPARTMENT,
Tallahassee, Florida, December 12, 1867.

COLONEL : Your communication of 9th instant, enclosing the resolution of the House of Representatives of July 18, 1867, asking what quantity of swamp land heretofore granted to this State has been disposed of by the State, is received.

I have the honor to reply that by an act of the general assembly of this State of January 6, 1855, all the swamp lands granted to the State were conveyed in trust to five trustees, to be held or disposed of according to the directions of the act. The persons mostly interested in the trust are capitalists residing in the northern States, who have loaned money to certain railroad companies of this State on the guaranty of the law that the proceeds of these lands should be applied to the payment of their interest.

There remain still in the hands of the trustees about eight million acres.

I am, sir, very respectfully, your obedient servant,

D. S. WALKER,
Governor of Florida.

Colonel H. CLAY WOOD,
Assistant Adjutant General.

EXECUTIVE DEPARTMENT,
Tallahassee, Florida, November 12, 1867.

SIR: Your communication of the 9th instant, enclosing a resolution of Congress asking for information concerning the swamp lands, is received. The officer in charge of the land department of this State is absent at present on official business. He is the only person who can give the information desired. I expect him back in a few days. As soon as he returns I will obtain the information and forward it to you.

Most respectfully, your obedient servant,

D. S. WALKER,
Governor of Florida.

Assistant Adjutant General H. CLAY WOOD,
Atlanta.

AUDITOR'S OFFICE, LITTLE ROCK, ARKANSAS,
December 17, 1867.

SIR: In reply to your inquiry of this date, I have the honor to state that the quantity of swamp lands heretofore granted to the State of Arkansas, yet remaining undisposed of by the State, is in round numbers 1,086,678 acres.

Very respectfully, your obedient servant,

W. R. MILLER,
Auditor.

His Excellency ISAAC MURPHY,
Governor of Arkansas.

EXECUTIVE OFFICE, LITTLE ROCK, ARKANSAS,
December 17, 1867.

GENERAL: I herewith send you the report of W. R. Miller, auditor, giving the quantity of swamp and overflowed lands granted to this State for reclamation purposes yet unsold. There is no levee board in this State. The records relating to that grant are all in the auditor's office.

With high respect, yours,

ISAAC MURPHY.

Brevet Major General E. O. C. ORD,
Commanding Fourth Military District Mississippi and Arkansas.

HEADQUARTERS FOURTH MILITARY DISTRICT,
(OFFICE OF CIVIL AFFAIRS,) *Holly Springs, Mississippi, December 27, 1867.*

Respectfully forwarded through the honorable Secretary of War for the information of Congress, in reply to resolution of that honorable body.

It is found, upon inquiry at the State capital of Mississippi, that the title of all swamp lands originally granted to Mississippi has been transferred to counties of the State. Their disposition of the same, and the present status of everything connected with the matter, is now being ascertained by the governor of Mississippi, and will be transmitted to the Secretary of War as soon as the governor's report is received.

E. O. C. ORD,
Brigadier and Brevet Major General U. S. Army, Commanding.

HOUSE OF REPRESENTATIVES, *July 18, 1867.*

Resolved, That the Secretary of War be instructed to ascertain, through the Freedmen's Bureau, or the military commanders of their proper districts, and inform the House, what quantity of swamp land heretofore granted to the States lately in rebellion yet remains undisposed of by the said States.

Attest:

ED. McPHERSON, *Clerk*

ADJUTANT GENERAL'S OFFICE, *December 6, 1867.*

Respectfully referred to Major General W. S. Hancock, United States army, commanding fifth military district, for a prompt report.

It is presumed the information desired can be found on the State records.

By order of the Secretary of War:

E. D. TOWNSEND,
Assistant Adjutant General.

HEADQUARTERS FIFTH MILITARY DISTRICT,
New Orleans, December 11, 1867.

Respectfully referred to the secretary for civil affairs of this district.

By command of Major General Hancock:

GEO. L. HARTSUFF,
Assistant Adjutant General.

HEADQUARTERS FIFTH MILITARY DISTRICT,
BUREAU OF CIVIL AFFAIRS,
New Orleans, Louisiana, December 11, 1867.

Respectfully referred to Lieutenant Colonel W. H. Wood, 1st United States infantry, assistant commissioner Bureau of Refugees, Freedmen, and Aban-

doned Lands for the State of Louisiana, for report. To be returned to these headquarters.

By command of Major General W. S. Hancock :

N. S. MITCHELL,
Bvt. Lieut. Col. U. S. Army, Secretary for Civil Affairs.

HEADQ'RS BUREAU REFUGEES, FREEDMEN AND ABANDONED LANDS,
DISTRICT OF LOUISIANA,
New Orleans, December 14, 1867.

Respectfully referred to his excellency B. F. Flanders, governor of the State of Louisiana, to know if he can furnish the information called for in the within communication. This paper to be returned.

W. H. WOOD,
Lieut. Col. 1st U. S. Infantry, Ass't Comm'r for Louisiana.

STATE LAND OFFICE, *New Orleans, December 19, 1867.*

SIR: In obedience to the request contained in your letter of yesterday I now return, beside the enclosed resolution, my last report, for the year 1866. By referring to page 6 of said report you will find that the balance of unsold swamp lands at that time was 4,606,574 $\frac{41}{100}$ acres. Since then, during the present year, and up to the 18th instant, we have sold 25,413 $\frac{37}{100}$ acres, which, when deducted, leaves the balance still unsold 4,581,161 $\frac{4}{100}$ acres.

Very respectfully, your obedient servant,

AD. DUPRÉ, *Register.*

BENJAMIN F. FLANDERS,
Governor of Louisiana.

STATE OF LOUISIANA, EXECUTIVE DEPARTMENT,
New Orleans, December 20, 1867.

Respectfully forwarded to Brevet Colonel W. H. Wood, in compliance with his indorsement, and calling his attention to report within. The original paper returned.

By direction of governor :

N. C. SNETHEN, *Private Secretary*

HEADQUARTERS FIFTH MILITARY DISTRICT,
New Orleans, Louisiana, December 24, 1867.

Respectfully returned to the Adjutant General of the army, inviting his attention to the foregoing report.

WINFIELD S. HANCOCK,
Major General United States Army, Commanding.

REPORT OF THE REGISTER OF THE STATE LAND OFFICE FOR THE YEAR
1866.

To the Senate and House of Representatives of the State of Louisiana :

GENTLEMEN: Since the reopening of this office, on the 2d of January, 1866, and during the twelve months ending 31st December last, inclusive, thirty-eight thousand two hundred and ninety-three 53-100 acres of swamp lands have been sold at this office, amounting to thirty-five thousand seven hundred thirty-two 90-100 dollars, making, with the amount of State fees, five hundred and forty-

four dollars, received upon certificates and patents, thirty six thousand two hundred and seventy-six 90-100 dollars, all of which has been paid into the treasury. (See accompanying tabular statements.)

From the numerous applications made, I am convinced that 150,000 acres of swamp lands could have been sold last year in the parish of Calcasieu alone, at one and a quarter dollar per acre, of the same lands alleged to have been sold, released, and granted at the rate and price of twenty-five cents per acre, on ten years credit and other accommodating terms and considerations, to the so called Louisiana and Texas Canal Company, (see act No. 52, approved 4th April, 1865, Acts of Louisiana, page 136,) to enable certain persons thereafter named to construct a steamboat canal. But when the applicants to purchase lands in the southwestern district ascertained that the lands they sought to buy were claimed to be within the pretended limits of the supposed grant above alluded to, they were deterred from buying until said act shall have been set aside by the courts, the attorney general having advised me that he would institute suit to have said act annulled. (See joint resolution of the general assembly of the State, approved 13th March, 1866, page 158,) which resolution instructed the attorney general to institute legal proceedings in regard to said Steam Canal Company. (See also accompanying correspondence, letters A, B, C, and D.) If we assume the act to be constitutional, it would divest the State of nearly all her domain, estimated at over 4,888,867 acres, of the best lands in that portion of the State, extending over an area of twenty miles north, and all the lands south of the pretended line of route, as high north as the west fork of the river Calcasieu, running through townships eight and nine south, of ranges eight to thirteen west, inclusive, thus making the distance of this imaginary canal, by a circuitous course, some ninety miles longer than even the unconstitutional act alluded to contemplated. By its first section, the western margin of Vermillion bay is to be connected with the Sabine river at a point nearly opposite the mouth of the Neches river, in the State of Texas, by the most direct and available route. This proviso has been entirely disregarded in transforming, according to their enunciated plan, about forty-five miles of the Sabine river into their contemplated canal, through which they propose to navigate south from the west fork of the Calcasieu river. And for all this domain, embracing, among others, the most valuable mineral lands in the State, they intend to cut only about twenty-four miles of canal in traversing, somewhere, on or about one hundred and eighty-six miles of country. In closing my remarks on this subject, I will only add that the object of the so-called Louisiana and Texas Canal Company is simply preposterous.

I am advised that most valuable timber is being cut upon lands belonging to the State. To prevent this evil, I respectfully recommend that act No. 157 (see Acts of Louisiana, 1855, page 207) be so amended as to include an agent or timber inspector, whose duty it should be to report to the district attorneys of the different districts, from time to time, as may come within his knowledge, such depredations as he may discover by surveying the lines of persons suspected of cutting timber upon State lands, and ascertaining positively to what extent such persons are overstepping the limits of lands they may own.

I would also recommend the passage of an act authorizing the register of the State land office to issue orders of survey and resurveys of State lands, providing that no order of survey shall be issued to private parties, the expense of the execution of which shall devolve upon the State, except for the resurvey of townships or fractional townships under contract.

In compliance with act No. 26, (see Acts of Louisiana, 1866, page 48,) abrogating the office of State surveyor general, I received on the 7th of March last sundry plans, bundles, and papers from the heirs of the late Louis Bringier, surveyor general of the State of Louisiana, as per inventory herewith. I would suggest that many of these maps and plans are of great importance to the citi-

zens of Louisiana, but that, because of the confused condition in which they were received, access to them is almost impracticable. I will therefore hereafter respectfully ask, through your appropriate committee, that suitable appropriation be made to enable me to have them properly arranged.

It may be known to many of you, gentlemen, that lands were sold in the several districts of this State, subsequent to the ordinance of secession and prior to the federal occupancy of New Orleans, and that payment was made to the treasury in coin or bank money; as an evidence of this fact, copies of letters E and F are submitted, addressed to the several receivers, stating the treasurer would not then receive confederate money, which was going into general circulation. I would recommend that where parties claimed pre-emption in good faith, or purchased for homes or their own uses, not for speculation, that their claims or entries be confirmed; and if such *bona fide* pre-emption or purchasers have been required to re-enter, that the money paid by them be refunded.

All of which is respectfully submitted :

AD. DUPRÉ, *Register*.

Sales in the State land office at New Orleans from the 2d of January, 1866, to the 31st of December, 1866.

Districts.	Swamp lands.	At \$1 25.	Swamp lands.	At 25 cents.	Lands subject to tidal over-flow.	At 25 cents.	Total amount of acres.	Total amount of dollars and cents.
Southwestern	25,458.98	\$31,823 90	.....	.....	1,976.49	\$494 16	27,435.47	\$32,318 06
Greensburg	170.30	212 90	1,560.41	\$390 10	2,861.17	715 29	4,591.88	1,318 29
Southeastern	40.00	50 00	.....	.....	5,736.17	1,434 04	5,776.17	1,484 04
North of Red river	490.01	612 51	.....	.....	.....	.....	490.01	612 51
	26,159.29	32,699 31	1,560.41	390 10	10,573.83	2,643 49	38,293.53	35,732 90

Statement of unsold swamp lands in the different land districts.

Districts.	Unsold swamp lands 31st Dec., 1865.	Sold since.	Balance unsold 31st of December, 1866.
Southwestern district	1,926,780.21	27,435.47	1,899,344.74
District north of Red river	763,102.11	490.01	762,612.10
Northwestern district	240,857.25	.....	240,857.25
Greensburg district	194,188.31	4,591.88	189,596.43
Southeastern district	1,519,940.06	5,776.17	1,514,163.89
	4,644,867.91	38,293.53	4,606,574.41
Sold since and up to Dec. 18, 1867 .....	.....	.....	25,413.37
Unsold .....	.....	.....	4,581,161.04

A.

NEW ORLEANS, LA., *July 31, 1866.*

SIR: In accordance with the requirements of act 52 of the legislature of Louisiana, approved April 4, 1865, and in obedience to an order of the board of directors of the Louisiana and Texas Canal Company, I have the honor herewith to deposit with you a map and delineation of the route of the canal de-

signated and described in the said act 52, and now being opened and constructed by the said company, which represents the rights, interest, and privileges conveyed by said act to persons therein named.

Your obedient servant,

W. A. SOUTHWORTH,
Secretary of Louisiana and Texas Canal Co.

Mr. AD. DUPRÉ, *Recorder of the State Land Office.*

B.

STATE LAND OFFICE, NEW ORLEANS, *August 18, 1866.*

SIR: On the 31st ultimo a yard of tracing cloth, said to be a map and delineations of the definite line of route of the contemplated steamboat canal from Vermillion bay to the Sabine river, was left at this office. The engineer, Mr. Henry A. Peeler, who subscribes himself as chief engineer of a company to enable certain persons named in act 52 of the legislature of Louisiana, approved April 4, 1865, to acquire title from the State to nearly two millions of acres of land at the rate and price of *twenty-five cents* per acre, informed me that the time allowed by the third and fourth sections of said act would expire on the 2d instant, his Excellency the President of the United States having issued his peace proclamation on the 2d of April last, and that he therefore considered that he has deposited his map within the stated four months after the termination of the late civil war; but inasmuch as the map alluded to is simply a defective and informal sketch, having no corporate seal, its authenticity not being certified by the governor and secretary of state, nor even the president of said Louisiana and Texas Canal Company, in view of these facts I hold that I am at liberty to receive the applications of all persons wishing to purchase lands within the undefined limits of this so-called canal company. Many persons are daily applying to enter the lands embraced in said *twenty-five cents* per acre grant at *one and a quarter dollar* per acre, and in order therefore to protect the interest of the State I respectfully submit the foregoing, as also a copy of the letter which accompanied the map before referred to.

I would be pleased to learn from you, at your earliest leisure, whether you have examined said act 52, under the joint resolution No. 85, approved 13th of March, 1866, and, if so, what your opinion is thereon.

I am, sir, very respectfully, your obedient servant,

AD. DUPRÉ, *Register.*

ANDREW S. HERRON, *Attorney General.*

C.

BATON ROUGE, *August 18, 1866.*

SIR: Yours of the 16th instant just received.

I have examined the act you refer to, under joint resolution No. 85, and intend instituting a suit to have the act above referred to annulled.

I agree with you that you are at liberty to receive the applications of all persons wishing to purchase lands within the undefined limits of the so-called canal company, and advise you to do so.

Respectfully,

ANDREW S. HERRON, *Attorney General.*

AD. DUPRÉ, Esq., *Register.*

D.

STATE LAND OFFICE, NEW ORLEANS, *August 22, 1866.*

SIR: A map signed by Henry A. Peeler, chief engineer, was duly received in this office, with your letter dated July 31, 1866, purporting to represent the route of the canal of the Louisiana and Texas Canal Company, under act approved 4th of April, 1865, and it becomes my duty to inform you that the same will be disregarded, so far as it would interrupt sales of the public lands of the State, for the following reasons:

The first section of the act requires the company to define positively the position of the channel of the canal, and the third section grants the vacant lands within the distance of twenty miles from such channel. Your first cutting, according to the map presented, commences near the junction of a small bayou (unnamed) which he styled Schooner bayou, said to be in township 15 south, range 1 east, running southwest, and only to the eastern extremity of White lake.

None of these lakes nor bayous are shown by any maps of the United States, (these being the only guides we have thus far in Louisiana,) and until you define by exact course and distance the channel, so that it can be protracted upon the maps, and you represent (as has been done by regular list in the case of all similar grants by the United States) the subdivisions, sections, and townships of the lands which your company claim, this office will gratify applicants for purchase, leaving the question of title to be settled between them and your company.

Respectfully,

AD. DUPRÉ, *Register.*

W. A. SOUTHWORTH, Esq.,

Secretary of Louisiana and Texas Canal Company.

E.

GENERAL LAND OFFICE,
Baton Rouge, La., September 9, 1861.

SIR: In answer to yours of the 3d instant, to-day received, I have to direct that you will not receive in payment for lands confederate bonds or other representations of money issued by the confederate States. Doubtless at the next session of the legislature such payment will be authorized.

Respectfully, your obedient servant,

W. J. McCULLOH,
Commissioner State Lands.

GEO. PURVIS, Esq., *Receiver, Monroe, La.*

Copies sent to receivers at Natchitoches, Greensburg, Opelousas, and New Orleans.

F.

GENERAL LAND OFFICE,
Baton Rouge, La., September 25, 1861.

SIR: On the 9th instant, having been informed by the State treasurer that no confederate bonds or notes would be received by him in payment for lands, I wrote you to that effect.

He now informs me that he has concluded to receive such bonds and notes as currency, and I have therefore to advise you to be governed accordingly.

Respectfully, your obedient servant,

W. J. McCULLOH,
Commissioner Public Lands.

GEORGE PURVIS, Esq., *Receiver, Monroe, La.*

Also, receivers at Natchitoches, Opelousas, Greensburg, and New Orleans.

Inventory of sundry bundles of papers and plans of the late Louis Bringier, surveyor general of the State of Louisiana.

- 5 bundles of papers marked Fortifications.
- 5 bundles of papers marked Natchez.
- 1 bundle of papers marked Fort St. John.
- 1 bundle of papers marked Amite and Comite.
- 1 bundle of papers marked Compte de 79 piéces papiers mélanges, petitions et autres renseignements signés par divers gouverneurs.
- 1 bundle marked Lesage.
- 1 book marked Resensements.
- 1 book marked Paroisse Ascension.
- 14 bundles of documents marked from A to N, inclusive.
- 1 bundle of papers marked Declarations.
- 1 bundle of papers marked Iberville, No. 13.
- 1 bundle of papers marked 119 piéces provenant de la cour des preuves, succession Pedesclaux.
- 1 bundle marked Titres provenant de papiers non classés.
- 1 bundle not marked, containing returns of Roswell Elmer, surveyor.
- 1 bundle marked Bayou St. John, Gentility, and Metairie.
- 1 bundle marked Retours des paroisses Rapides et autres paroisses de la Rivière Rouge.
- 1 bundle of documents marked Darcantel.
- 1 bundle of documents marked No. 65.
- 1 small book marked A.
- 1 inventory book signed by Cononge and Bouligny, 1819.
- 1 book containing diagrams and surveys.
- 1 bundle of papers marked "Plans de propriétés dans différentes parties de la Louisiane."
- 1 bundle of plans marked "Plans réduits de la Nouvelle Orléans, 2de municipalité et partie de la première."
- 1 bundle containing 48 small plans.
- 42 large and small plans.
- 1 lot of sketches and plans belonging to private individuals.

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GOVERNMENT FUNDS IN NATIONAL BANKS.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

IN ANSWER TO

A resolution of the House of 4th ultimo, transmitting statement of deposit of government funds in the national banks.

JANUARY 9, 1868.—Referred to the Committee on Banking and Currency and ordered to be printed.

TREASURY DEPARTMENT, *January 9, 1868.*

SIR: In answer to House resolution of the 4th ultimo, requesting a statement of "the amount of government funds that remained on deposit in national banks, specifying the amount in each bank, on the first day of each month from the 30th June, 1866, to the 31st October, 1867," I have the honor to transmit herewith a report from the Treasurer of the United States, which is believed to contain the desired information.

I am, very respectfully,

H. McCULLOCH,
Secretary of the Treasury.

The SPEAKER of the House of Representatives.

Statement from the books of the Treasurer of the United States, showing the amount of government funds remaining on deposit with each national bank on the first day of each month, from July 1, 1866, to October 31, (inclusive,) 1867.

Title of bank.	July, 1866.	Aug., 1866.	Sept., 1866.	Oct., 1866.
MAINE.				
First National Bank of Augusta	\$49,123 32	\$84,529 91	\$53,218 02	\$52,197 75
First National Bank of Bangor	47,408 32	61,897 64	27,141 08	38,495 89
Second National Bank of Bangor	35,209 61	24,030 97	45,511 56	20,556 36
First National Bank of Bath	26,361 72	29,381 32	41,987 22	29,538 04
First National Bank of Brunswick	19,911 53	24,787 03	19,184 84	13,455 57
First National Bank of Lewiston	47,305 67	71,307 48	61,251 91	56,509 57
First National Bank of Portland	70,751 78	128,363 18	52,649 55	17,172 46
Canal National Bank of Portland	73,803 43	108,615 74	60,060 42	55,171 02
Merchants' National Bank of Portland	46,352 19	73,237 64	52,980 47	63,000 80
NEW HAMPSHIRE.				
Connecticut River National B'k of Charlestown	46,314 95	47,633 04	65,139 76	43,826 46
First National Bank of Concord	76,582 99	69,018 68	48,670 53	48,820 98
Cheshire National Bank of Keene	43,518 67	52,927 73	16,634 73	27,027 65
Laconia National Bank of Laconia				28,536 12
First National Bank of Manchester	113,616 52	118,937 11	45,031 57	66,215 51
First National Bank of Nashua	107,005 53	91,094 34	90,727 68	100,014 49
First National Bank of Portsmouth	100,425 15	136,503 54	81,994 82	100,100 52
Nat'l Mechanics and Traders' B'k of Portsmouth	60,710 75	68,875 30	61,846 43	65,544 27
VERMONT.				
First National Bank of Bennington	16,639 85	24,977 43	20,740 71	27,070 28
First National Bank of Brandon	6,888 39	14,189 84	22,920 29	15,145 14
Brandon National Bank of Brandon	21,289 51	30,294 54	25,502 11	10,094 37
First National Bank of Brattleboro'	18,667 74	33,468 65	30,513 00	21,628 17
First National Bank of Burlington	47,343 39	55,493 00	70,363 16	18,681 45
Merchants' National Bank of Burlington				
Montpelier National Bank of Montpelier	28,304 02	44,415 77	47,399 02	27,525 34
First National Bank of North Bennington	33,697 27	41,000 36	21,854 98	28,365 45
Rutland County National Bank of Rutland	5,562 85	16,693 13	13,927 81	4,146 97
First National Bank of Springfield	26,442 79	27,508 16	9,615 64	31,448 09
First National Bank of St. Albans	23,433 99	52,197 80	20,370 96	23,824 71
MASSACHUSETTS.				
First National Bank of Adams	22,881 97	44,463 92	84,092 57	28,816 88
First National Bank of Barre	80,083 40	36,392 01	53,213 26	39,807 46
First National Bank of Boston	186,169 07	477,703 27	315,964 94	406,955 68
Second National Bank of Boston	863,142 46	382,228 06	210,290 57	264,843 29
Third National Bank of Boston	121,354 35	139,827 45	129,007 78	131,005 85
Blackstone National Bank of Boston	54,186 16	35,483 78	31,775 73	36,937 94
Boston National Bank of Boston	121,140 81	358,954 46	74,427 72	112,091 56
National Hide and Leather Bank of Boston	32,431 76	27,765 82	33,744 64	32,252 75
Merchants' National Bank of Boston	157,468 01	242,885 84	92,944 26	151,182 61
National Bank of the Republic, Boston	103,883 70	283,829 67	223,286 04	196,614 88
Bunker Hill National Bank of Charlestown	154,313 71	380,541 32	135,223 72	105,030 91
First National Bank of Cambridge	60,171 31	55,522 65	117,690 72	42,260 08
First National Bank of Fall River	65,869 48	71,325 82	122,304 39	68,565 96
Massasoit National Bank of Fall River	86,485 37	81,339 05	99,180 26	57,095 22
Framingham National Bank, of Framingham	74,237 82	110,504 57	98,250 56	121,554 15
First National Bank of Gratton	55,451 13	42,817 50	61,268 55	56,816 36
First National Bank of Greenfield	51,355 84	27,118 23	78,273 93	31,088 21
First National Bank of Haverhill	201,173 55	189,317 41	141,464 62	233,853 17
Lancaster National Bank, of Lancaster	53,842 99	25,956 47	38,956 47	54,956 47
First National Bank of Lowell	86,384 11	102,818 22	78,604 43	108,618 46
Merchants' National Bank of Lowell	168,197 10	166,779 33	188,873 25	122,064 82
First National Bank of Marlboro'	42,362 74	36,755 86	45,091 50	25,812 73
First National Bank of New Bedford	101,102 94	165,433 12	121,174 40	44,524 62
Merchants' National Bank of New Bedford	31,578 01	39,189 34	114,897 11	107,080 69
First National Bank of Newburyport	136,207 63	267,895 74	94,053 59	109,838 88
Mechanics' National Bank of Newburyport	78,281 09	134,640 47	55,810 53	47,800 88
First National Bank of Newton	48,512 00	99,591 17	39,810 23	58,373 66
Adams National Bank, of North Adams	43,730 93	60,684 05	104,419 94	68,420 38
First National Bank of Northampton	62,925 94	65,178 45	64,151 79	58,670 00
Randolph National Bank of Randolph	50,743 84	76,371 55	87,124 94	32,022 52
National Rockland Bank of Roxbury	134,502 44	122,027 33	100,842 48	50,407 26
First National Bank of Salem	118,835 05	115,125 68	71,849 56	81,222 57
First National Bank of Springfield	51,701 11	70,524 79	76,698 79	47,811 71
Second National Bank of Springfield	68,362 31	93,681 79	99,400 96	97,543 17
Third National Bank of Springfield	51,384 38	63,623 72	78,877 31	72,322 42
Bristol County National Bank of Taunton	43,885 49	64,486 37	54,152 93	28,047 47
First National Bank of Worcester	139,774 53	115,304 86	144,034 21	69,649 63
City National Bank of Worcester	89,801 16	148,388 88	130,357 88	105,554 42
Worcester National Bank, of Worcester	63,397 20	64,524 41	66,131 69	35,779 29

Statement from the books of the Treasurer of the United States, &c.—Continued.

Title of bank.	July, 1866.	Aug., 1866.	Sept., 1866.	Oct., 1866.
RHODE ISLAND.				
First National Bank of Newport	\$4,024 86	\$44,020 44	\$43,189 65	\$45,734 53
First National Bank of Providence	289,253 79	352,852 90	269,646 81	361,448 18
Second National Bank of Providence	194,165 60	206,792 00	193,972 81	174,913 68
CONNECTICUT.				
First National Bank of Bridgeport	94,730 66	117,154 66	98,687 26	121,854 66
First National Bank of Hartford	152,946 30	418,375 32	132,535 39	113,690 18
Charter Oak National Bank of Hartford	111,566 15	113,338 62	91,587 28	108,320 52
First National Bank of New Haven	64,303 17	101,789 98	76,517 27	124,057 94
Second National Bank of New Haven	127,705 33	103,945 58	257,737 56	97,844 61
First National Bank of New London	100,653 77	169,625 34	75,195 54	56,701 95
First National Bank of Norwich	124,108 12	140,870 72	89,548 66	84,533 39
Second National Bank of Norwich	75,764 47	104,755 10	14,128 95	52,957 13
Rockville National Bank of Rockville	57,741 65	28,873 58	32,928 15	48,901 14
First National Bank of Stamford	42,075 39	75,343 30	73,827 10	36,802 30
First National Bank of Suffield	17,280 71	41,352 85	41,904 60	25,007 41
NEW YORK.				
First National Bank of Albany	213,546 87	423,995 25	361,048 16	373,701 34
First National Bank of Albion	33,608 73	18,357 13	11,769 75	62,498 31
First National Bank of Auburn	38,730 63	50,769 59	6,884 99	48,355 10
First National Bank of Batavia	21,976 69	32,786 28	18,537 83	36,911 37
First National Bank of Bath	26,005 44	40,193 91	29,788 37	42,390 12
First National Bank of Binghamton	31,605 48	43,241 90	28,138 03	34,388 75
National City Bank of Brooklyn	163,715 32	194,033 39	148,930 19	168,326 80
Nassau National Bank of Brooklyn	206,821 10	232,995 81	575,284 30	301,005 91
First National Bank of Buffalo	103,470 72	165,062 49	22,656 67	139,978 57
Third National Bank of Buffalo	74,395 87	91,445 46	23,351 11	72,952 16
Farmers and Mechanics' National Bank of Buffalo	119,534 41	104,650 93	131,736 08	161,972 51
First National Bank of Canandaigua	29,564 00	48,236 57	30,333 06	78,973 64
First National Bank of Chittenango	36,230 89	36,559 21	57,910 34	16,311 68
First National Bank of Cooperstown	46,055 37	33,233 28	21,980 96	25,838 18
Second National Bank of Cooperstown	37,450 54	17,098 06	6,755 51	22,578 39
First National Bank of Cortland	16,678 10	22,233 28	23,098 28	11,308 69
First National Bank of Ellenville	33,798 93	23,679 51	13,559 83	13,559 83
First National Bank of Elmira	24,524 63	47,293 17	37,744 19	33,463 18
Second National Bank of Elmira	47,015 51	77,146 01	32,135 40	61,474 51
First National Bank of Fishkill Landing	54,199 31	23,927 25	17,427 25	26,571 33
National Fulton County Bank of Gloversville	64,774 58	87,544 64	55,596 62	59,844 67
First National Bank of Glen's Falls	17,128 17	31,994 17	29,773 35	10,692 46
First National Bank of Havana	25,098 90	28,598 44	19,209 43	30,559 58
First National Bank of Hudson	39,719 96	21,878 96	44,081 24	14,485 42
First National Bank of Jamestown	24,642 23	27,686 43	16,768 20	25,764 99
First National Bank of Kingston	50,027 68	93,249 40	43,887 62	41,618 52
First National Bank of Lockport	43,053 87	43,135 18	38,676 69	40,196 72
National Bank of Malone	12,136 81	19,724 83	11,581 34	19,538 94
Middletown National Bank, of Middletown	50,739 69	59,470 66	41,669 53	24,450 30
National Mohawk Valley Bank, of Mohawk	53,807 94	48,967 67	22,921 96	34,036 58
First National Bank of Morrisville	22,978 22	30,202 83	55,486 19	10,838 73
First National Bank of Newburg	116,558 65	140,244 80	123,822 24	83,974 44
First National Bank of New York	679,383 87	426,488 39	661,693 18	726,065 83
Second National Bank of New York	146,482 20	183,009 76	50,343 11	403,109 41
Third National Bank of New York	68,655 00	127,377 71	304,749 25	293,533 70
Fourth National Bank of New York	1,900,400 07	664,291 69	404,504 67	411,133 32
Fifth National Bank of New York	49,481 04	81,172 96	69,441 61	100,037 02
Sixth National Bank of New York	128,460 67	126,075 35	183,709 11	144,364 42
Eighth National Bank of New York	93,643 61	107,660 66	80,932 47	110,698 68
Ninth National Bank of New York	584,399 64	457,380 15	324,149 49	720,488 60
Tenth National Bank of New York	263,822 24	274,348 42	75,212 38	150,994 73
Atlantic National Bank of New York	64,614 96	86,583 19	63,067 90	52,988 44
National Broadway Bank of New York	35,442 81	61,139 03	64,676 05	64,628 05
Central National Bank of New York	172,375 70	177,645 35	117,298 82	122,208 40
National Bank of Commerce in New York	500,150 85	350,150 85	50,150 85	50,150 85
National Bank of the Commonwealth in N. Y.	188,884 22	195,453 62	189,036 17	268,089 29
New York County National Bank, New York	135,220 24	117,197 81	304,956 38	54,254 42
Croton National Bank, New York	40,961 34	53,284 63	53,140 81	58,140 81
National Currency Bank of New York	141,828 07	326,010 66	367,560 34	392,128 90
East River National Bank of New York	80,235 73	133,601 99	61,252 69	39,771 75
New York National Exchange Bank, New York	98,074 77	100,001 87	111,531 15	55,679 64
Leather Manufacturers' National Bank of N. Y.	56,685 76	94,022 55	43,596 97	43,596 97
Merchants' Exchange National Bank of N. Y.	1,500 00	34,361 40	36,761 40	40,893 59
Ocean National Bank of New York	99,872 32	162,283 45	86,094 22	160,964 72
National Park Bank of New York	704,791 18	392,856 56	263,639 38	374,629 23
St. Nicholas National Bank of New York City	2 23	2 23	2 23	2 23
First National Bank of Oswego	19,023 78	38,816 41	49,381 56	21,167 84
First National Bank of Palmyra	38,140 38	46,696 85	29,401 40	41,089 91
National Bank of Potsdam	39,523 84	36,023 17	23,795 97	19,688 74
First National Bank of Poughkeepsie	27,196 46	38,593 31	84,004 32	44,347 51

Statement from the books of the Treasurer of the United States, &c.—Continued.

Title of bank.	July, 1866.	Aug., 1866.	Sept., 1866.	Oct., 1866.
NEW YORK—Continued.				
Fallkill National Bank, of Poughkeepsie.....	\$46,524 40	\$67,061 30	\$91,060 94	\$34,600 93
First National Bank of Rochester.....	86,096 30	74,960 73	74,802 57	70,936 17
Traders' National Bank of Rochester.....	99,051 96	57,193 54	55,655 48	50,479 44
First National Bank of Rondout.....	46,624 02	32,528 87	14,198 59	28,015 59
First National Bank of Sandy Hill.....	33,311 11	34,683 40	43,521 56	26,951 22
First National Bank of Seneca Falls.....	25,586 16	55,588 83	16,904 57	14,223 22
First National Bank of Sing Sing.....	38,990 35	51,250 34	150,703 38	68,517 29
First National Bank of Skaneateles.....	32,218 43	27,301 19	21,878 34	12,907 17
First National Bank of South Worcester.....	20,655 77	22,630 98	23,713 32	27,671 81
First National Bank of Syracuse.....	88,933 91	96,904 22	142,658 18	87,857 76
Second National Bank of Syracuse.....	25,200 45	50,480 04	55,912 78	48,124 18
Third National Bank of Syracuse.....	103,526 32	90,111 12	127,814 97	80,238 98
First National Bank of Troy.....	81,343 51	123,118 26	185,055 59	158,467 84
Troy City National Bank, of Troy.....	111,850 96	122,082 40	205,967 25	114,729 54
Second National Bank of Utica.....	53,878 29	94,407 12	149,332 20	93,632 19
Wyoming County National Bank, of Warsaw.....	33,683 04	23,724 13	32,305 88	31,913 81
First National Bank of Warwick.....	32,362 76	25,217 58	25,526 07	27,902 03
First National Bank of Watertown.....	29,380 09	44,392 06	24,346 15	44,542 18
First National Bank of Westfield.....	37,587 03	32,480 37	20,742 11	35,814 86
First National Bank of Yonkers.....	50,043 14	52,183 20	76,147 27	69,632 94
PENNSYLVANIA.				
First National Bank of Alleghany.....	84,266 07	103,357 78	111,293 94	86,643 46
First National Bank of Allentown.....	51,195 23	65,564 76	32,065 77	31,950 07
Second National Bank of Allentown.....	45,130 40	58,873 36	37,814 17	32,809 30
First National Bank of Altoona.....	22,011 12	43,058 14	24,939 92	40,084 91
First National Bank of Bethlehem.....	77,435 48	108,772 35	111,952 93	47,110 03
First National Bank of Carlisle.....	44,983 54	39,454 17	13,921 42	3,951 35
First National Bank of Danville.....	70,004 64	64,655 92	47,909 75	43,478 90
Easton National Bank, of Easton.....				
First National Bank of Erie.....	57,599 30	49,733 16	31,845 58	29,767 93
Keystone National Bank of Erie.....	40,551 90	43,519 61	31,077 49	40,986 13
First National Bank of Franklin.....	28,418 20	53,479 89	78,623 62	65,435 97
Venango National Bank of Franklin.....	223,889 04	223,889 04	223,889 04	223,889 04
First National Bank of Gettysburg.....	24,245 39	28,758 21	25,141 61	14,505 48
First National Bank of Harrisburg.....	36,397 41	24,855 97	19,872 34	48,300 45
Harrisburg National Bank, of Harrisburg.....	56,856 39	64,897 76	60,731 69	51,293 82
First National Bank of Lancaster.....	27,305 52	30,406 29	14,672 84	20,425 86
Farmers' National Bank of Lancaster.....	86,944 61	95,144 15	118,272 23	109,166 81
Lewisburg National Bank, of Lewisburg.....	20,673 38	38,570 81	24,262 56	15,419 41
First National Bank of Marietta.....	56,911 22	37,308 87	18,308 87	21,308 87
Second National Bank of Mauch Chunk.....	37,864 99	42,665 37	22,699 45	18,038 93
First National Bank of Meadville.....	62,376 45	74,749 22	90,825 92	70,293 76
First National Bank of Minersville.....	56,832 63	140,946 13	154,321 59	59,224 60
National Bank of Lawrence County at New Castle.....	60,735 76	73,524 53	78,136 31	41,570 78
First National Bank of Norristown.....	63,701 07	83,839 72	105,455 42	55,861 20
First National Bank of Philadelphia.....	698,416 17	797,339 85	667,742 41	1,043,644 17
Second National Bank of Philadelphia.....	86,496 84	84,480 04	64,780 56	64,198 78
Third National Bank of Philadelphia.....	62,072 11	154,171 91	81,353 81	139,998 87
Fourth National Bank of Philadelphia.....	2,755 86	2,755 86	5,322 93	102,758 17
Central National Bank of Philadelphia.....	641,791 10	357,103 99	164,976 42	84,673 12
City National Bank of Philadelphia.....	100,961 64	151,486 14	43,101 60	68,098 75
Consolidation National Bank of Philadelphia.....	43,537 60	41,945 52	25,168 25	59,754 57
Corn Exchange National Bank of Philadelphia.....	120,479 83	98,571 80	29,992 37	113,659 86
National Exchange Bank of Philadelphia.....	96,018 65	101,150 20	120,670 45	128,567 06
Farmers and Mechanics' Nat'l B'k of Philadelphia.....	209,824 07	206,341 30	91,564 84	75,122 33
Girard National Bank of Philadelphia.....	131,599 07	56,121 52	19,115 59	56,104 78
National Bank of Germantown, of Philadelphia.....			34,239 39	36,254 46
Philadelphia National Bank, of Philadelphia.....	56,109 79	61,820 71	18,635 22	33,635 22
First National Bank of Pittsburg.....	100,315 22	176,143 56	125,793 89	102,541 19
Third National Bank of Pittsburg.....	47,749 48	95,946 93	62,254 34	88,757 28
Fourth National Bank of Pittsburg.....	149,800 97	247,742 69	60,737 76	102,758 17
Exchange National Bank of Pittsburg.....	121,691 48	168,633 75	152,678 43	154,791 27
First National Bank of Pittston.....	43,550 07	42,858 88	10,734 56	48,669 53
Pennsylvania National Bank of Pottsville.....				
First National Bank of Reading.....	75,519 91	89,210 01	131,136 91	60,225 52
First National Bank of Scranton.....	37,245 30	49,974 38	25,475 88	21,666 63
Second National Bank of Scranton.....	57,794 07	64,466 02	37,880 63	28,144 97
First National Bank of Strasburg.....	30,758 76	50,765 73	15,811 73	17,800 15
First National Bank of Towanda.....	24,823 32	43,892 67	31,149 27	19,700 28
First National Bank of Warren.....	30,214 63	37,432 69	28,240 32	24,031 04
First National Bank of West Chester.....	33,361 39	92,868 03	40,190 43	86,148 22
First National Bank of Wilkesbarre.....	72,600 12	39,867 02	31,135 88	31,827 99
Second National Bank of Wilkesbarre.....	135,892 56	125,920 00	71,917 00	43,889 23
First National Bank of Williamsport.....	59,810 15	64,357 31	28,531 83	22,474 67
First National Bank of York.....	100,307 98	75,425 75	125,088 92	69,418 53

Statement from the books of the Treasurer of the United States, &c.—Continued.

Title of bank.	July, 1866.	Aug., 1866.	Sept., 1866.	Oct., 1866.
NEW JERSEY.				
First National Bank of Camden	\$70,326 83	\$28,959 52	\$61,873 79	\$67,479 15
First National Bank of Elizabeth	26,289 57	39,903 98	58,865 81	29,140 79
First National Bank of Jersey City	92,711 80	119,639 90	154,228 61	78,398 94
Second National Bank of Jersey City	87,282 30	92,963 41	140,938 96	57,442 37
First National Bank of Morristown	104,097 89	77,042 11	56,634 34	29,083 94
First National Bank of Newark	89,320 67	126,843 37	203,219 44	63,086 66
Second National Bank of Newark	63,537 83	77,995 37	342,561 05	108,696 80
First National Bank of Paterson	91,326 12	78,073 46	23,579 01	20,799 33
First National Bank of Plainfield	53,493 34	52,052 98	61,424 20	55,811 19
First National Bank of Somerville	32,021 52	44,718 16	36,979 92	51,692 31
First National Bank of Trenton	52,017 56	82,243 65	60,449 02	69,683 32
DELAWARE.				
First National Bank of Wilmington	84,006 83	99,347 95	104,647 59	163,022 50
MARYLAND.				
Farmers' National Bank of Annapolis	451 92	676 27	890 77	576 77
First National Bank of Baltimore	346,994 55	360,915 22	187,972 32	283,872 97
Second National Bank of Baltimore	104,135 10	125,841 13	81,178 30	84,952 11
Third National Bank of Baltimore	332,794 94	144,986 22	38,029 46	44,663 76
Exchange National Bank of Baltimore	117,120 26	160,026 75	92,717 94	95,467 40
Nat'l Farmers and Planters' Bank of Baltimore	104,983 43	193,850 48	175,051 86	219,437 76
First National Bank of Frederick	57,513 31	79,639 25	71,998 01	40,124 40
DISTRICT OF COLUMBIA.				
National Bank of Commerce, of Georgetown				
First National Bank of Washington	681,973 41	1,063,647 10	2,069,334 98	913,911 47
National Bank of the Metropolis, of Washington	792,048 35	704,288 28	616,517 47	574,676 57
National Bank of the Republic, of Washington	86,277 46	103,354 98	171,563 75	93,898 57
Merchants' National Bank, Washington	4,499 48	4,499 48	4,499 48	4,499 48
National Metropolitan Bank of Washington	26,643 77	29,965 20	12,816 55	10,435 12
VIRGINIA.				
First National Bank of Alexandria	28,590 79	44,323 01	40,750 29	25,054 20
Lynchburg National Bank, of Lynchburg	30,900 94	52,528 16	45,628 89	38,775 95
First National Bank of Norfolk	2,076 30	18,121 04	26,728 13	20,834 67
Exchange Bank of Norfolk	cr. 813 90	15,392 57	40,878 29	13,472 59
First National Bank of Richmond	50,526 40	49,472 34	38,741 73	54,290 25
National Exchange Bank of Richmond	49,785 84	41,678 26	26,728 20	14,870 46
National Bank of Virginia, Richmond	50,086 54	41,021 25	49,545 42	59,137 47
WEST VIRGINIA.				
First National Bank of Parkersburg	25,027 97	33,897 99	29,262 60	27,588 29
Merchants' Nat'l Bank of W. Va. at Pt. Pleasant			10,073 54	30,220 49
Merchants' Nat'l Bank of W. Va. at Wheeling	58,876 39	80,177 97	67,561 94	97,471 45
First National Bank of Wheeling	56,659 41	67,475 90	93,278 37	41,730 68
OHIO.				
First National Bank of Akron	37,905 03	28,800 42	35,704 76	36,877 12
Farmers' National Bank of Ashtabula	20,458 75	25,607 85	24,113 51	44,380 05
First National Bank of Bridgeport	29,684 94	27,385 82	20,359 88	30,260 71
First National Bank of Bryan	36,587 35	47,067 55	37,094 05	35,739 85
First National Bank of Cadiz	28,377 93	16,597 93	21,361 57	14,695 03
First National Bank of Canton	65,420 42	48,980 36	94,816 78	46,444 37
First National Bank of Chillicothe	50,723 63	65,491 95	50,508 00	54,124 78
First National Bank of Cincinnati	1,641,925 08	1,582,265 56	1,078,396 22	1,160,369 78
Second National Bank of Cincinnati	25,872 70	38,300 96	21,964 61	29,697 21
Third National Bank of Cincinnati	255,166 43	568,654 63	413,782 16	351,374 63
Fourth National Bank of Cincinnati	104,098 72	234,480 30	77,262 49	92,379 76
Central National Bank of Cincinnati		61,545 89	75,244 32	85,768 14
First National Bank of Circleville	70,523 93	56,240 75	35,915 25	31,807 23
First National Bank of Cleveland	63,976 32	96,355 31	69,682 93	74,247 86
Second National Bank of Cleveland	105,284 43	105,144 10	166,451 16	186,571 26
Commercial National Bank of Cleveland	74,328 15	78,288 29	44,067 64	44,069 21
Merchants' National Bank of Cleveland	133,915 48	170,007 32	85,210 03	109,925 98
First National Bank of Columbus	60,789 88	53,137 10	22,674 34	72,794 88
National Exchange Bank of Columbus	23,079 49	32,438 21	15,811 75	26,742 15
Franklin National Bank of Columbus	41,271 04	48,670 76	16,264 28	41,747 53
First National Bank of Dayton	63,229 40	65,076 80	71,500 48	60,717 19
Second National Bank of Dayton	31,454 06	29,954 56	38,896 13	46,498 73
First National Bank of Elyria	40,747 87	45,633 20	51,546 49	49,086 72
First National Bank of Findlay	21,444 20	34,878 34	29,467 92	28,187 18

Statement from the books of the Treasurer of the United States, &c.—Continued.

Title of bank.	July, 1866.	Aug., 1866.	Sept., 1866.	Oct., 1866.
OHIO—Continued.				
First National Bank of Frémont.....	\$28,484 51	\$18,447 07	\$19,928 87	\$43,645 25
First National Bank of Gallipolis.....	9,129 13	13,191 58	30,827 46	28,239 70
First National Bank of Hamilton.....	23,306 61	43,133 14	68,883 12	94,325 52
First National Bank of Ironton.....	28,911 24	28,165 71	16,458 99	19,404 43
First National Bank of Ironton.....	23,358 53	40,691 76	10,421 89	21,512 02
First National Bank of McConnellsville.....	48,475 81	23,766 31	52,673 14	46,871 43
First National Bank of Mansfield.....	24,429 22	35,602 68	31,765 17	45,107 62
First National Bank of Oberlin.....	11,300 99	16,369 21	9,239 45	29,239 45
First National Bank of Portsmouth.....	32,610 70	33,960 37	14,604 10	31,211 42
Second National Bank of Ravenna.....	27,381 88	29,206 73	35,532 60	28,851 18
First National Bank of Sandusky.....	46,591 70	40,162 10	28,027 33	35,557 45
Second National Bank of Sandusky.....	39,910 05	30,243 30	27,227 73	29,287 53
First National Bank of South Charleston.....	31,038 81	28,218 80	13,498 13	26,898 76
First National Bank of Springfield.....	31,658 26	22,985 10	23,578 53	40,533 58
First National Bank of Toledo.....	62,746 96	56,037 83	76,957 49	49,682 71
Second National Bank of Toledo.....	54,043 92	60,176 91	69,306 29	82,883 00
First National Bank of Troy.....	71,079 57	73,707 64	27,472 24	56,559 48
Champaign National Bank of Urbana.....	43,554 57	58,172 71	80,305 63	55,690 25
First National Bank of Xenia.....	66,544 13	49,521 96	28,401 44	47,929 86
Second National Bank of Zanesville.....	51,018 14	71,363 51	81,855 17	66,748 30
INDIANA.				
First National Bank of Evansville.....	68,704 36	84,854 64	41,482 48	82,363 95
Evansville National Bank, of Evansville.....	49,227 24	35,954 67	30,685 13	49,014 78
First National Bank of Fort Wayne.....	26,364 27	36,896 47	17,188 86	31,075 11
Fort Wayne National Bank, of Fort Wayne.....	34,274 15	25,750 79	15,353 01	38,597 24
First National Bank of Indianapolis.....	43,128 93	87,841 78	69,376 83	13,272 09
Indianapolis National Bank, of Indianapolis.....	48,130 51	65,885 88	64,177 67	23,870 24
Indiana National Bank of Indianapolis.....	44,149 79	70,987 80	86,377 55	23,390 60
First National Bank of La Fayette.....	49,415 52	52,913 91	64,353 53	50,072 71
National State Bank of La Fayette.....	61,687 67	40,367 77	32,643 95	24,658 83
First National Bank of Lawrenceburg.....	42,383 62	44,142 63	62,443 63	18,968 55
First National Bank of Madison.....	53,944 72	39,835 93	45,075 41	100,606 91
National Branch Bank of Madison.....	54,012 82	65,806 25	46,867 33	47,331 61
First National Bank of New Albany.....	60,721 11	78,250 74	53,703 40	29,525 77
Richmond National Bank, of Richmond.....	21,496 81	28,687 40	41,285 91	28,645 10
First National Bank of Terre Haute.....	32,417 84	51,671 75	32,119 78	43,255 71
National State Bank of Terre Haute.....	47,404 46	33,430 53	50,596 61	26,752 87
ILLINOIS.				
Alton National Bank, of Alton.....	60,531 16	71,016 76	16,142 99	93,133 24
First National Bank of Aurora.....	37,277 52	27,666 90	33,428 83	25,343 22
First National Bank of Batavia.....	32,151 18	26,995 29	28,744 96	22,480 61
First National Bank of Cairo.....	19,597 21	34,114 36	33,052 07	31,091 27
City National Bank of Cairo.....	28,390 50	26,530 27	25,470 93	48,092 61
First National Bank of Centralia.....	9,849 78	7,385 44	20,449 08	11,399 76
First National Bank of Charleston.....	24,615 57	26,525 87	13,768 59	13,585 59
First National Bank of Chicago.....	198,899 99	345,330 70	176,780 75	267,647 25
Second National Bank of Chicago.....	200,609 65	174,709 57	293,983 72	222,094 73
Third National Bank of Chicago.....	208,775 99	178,853 72	154,643 97	161,307 23
Fourth National Bank of Chicago.....	56,418 77	39,473 09	38,453 13	51,744 35
Fifth National Bank of Chicago.....	69,978 84	33,845 88	105,098 82	94,484 48
Mechanics' National Bank of Chicago.....	41,987 16	51,862 58	49,636 89	58,133 12
Union National Bank of Chicago.....	20,422 62	29,498 94	125,882 45	54,260 47
First National Bank of Freeport.....	99,994 33	38,970 88	47,545 98	46,662 87
First National Bank of Galesburg.....	30,614 60	43,335 84	25,102 48	18,772 02
Second National Bank of Galesburg.....	15,748 12	55,389 43	13,739 25	30,670 87
First National Bank of Peoria.....	42,801 70	59,595 80	32,717 11	24,309 06
Second National Bank of Peoria.....	37,783 39	35,186 94	23,257 84	37,847 10
First National Bank of Quincy.....	102,604 66	129,458 96	77,850 86	238,821 21
Winnebago National Bank of Rockford.....	31,387 09	52,549 32	44,671 06	46,861 42
First National Bank of Rock Island.....	39,057 08	41,502 00	26,785 43	12,050 68
First National Bank of Springfield.....	108,323 07	95,865 10	177,702 77	92,475 89
Ridgely National Bank of Springfield.....				
MICHIGAN.				
First National Bank of Ann Arbor.....	58,629 91	36,962 68	21,171 73	32,184 80
Second National Bank of Detroit.....	197,623 47	257,381 41	243,103 03	316,755 72
First National Bank of Fenton.....	43,521 06	30,363 61	40,012 16	56,389 28
City National Bank of Grand Rapids.....	42,587 95	45,242 16	14,458 34	27,264 28
First National Bank of Marshall.....	29,818 42	44,569 90	21,776 19	35,785 69
First National Bank of Pontiac.....	30,736 74	30,215 28	34,505 00	19,305 00

Statement from the books of the Treasurer of the United States, &c.—Continued.

Title of bank.	July, 1866.	Aug., 1866.	Sept., 1866.	Oct., 1866.
WISCONSIN.				
First National Bank of Janesville.....	\$44,188 26	\$45,873 31	\$29,268 93	\$54,525 73
First National Bank of Madison.....	25,123 42	45,878 83	13,976 11	38,705 27
First National Bank of Milwaukee.....	141,064 63	95,731 18	225,728 57	152,603 13
National Exchange Bank of Milwaukee.....	124,379 46	128,643 69	174,207 42	112,710 50
First National Bank of Monroe.....	31,079 20	43,908 06	39,689 20	37,949 16
First National Bank of Oshkosh.....	30,755 19	28,829 44	32,794 82	45,430 36
MINNESOTA.				
First National Bank of St. Paul.....	70,830 66	56,582 98	63,081 17	109,483 59
IOWA.				
First National Bank of Burlington.....	17,557 41	48,173 31	59,929 70	35,816 79
First National Bank of Davenport.....	47,593 91	61,920 62	42,761 36	19,030 38
Davenport National Bank, of Davenport.....	39,736 89	51,164 95	46,424 76	12,264 59
First National Bank of Des Moines.....	7,196 46	cr. 2,224 29	3,769 91	10,352 93
National State Bank of Des Moines.....	2,245 85	12,383 72	cr. 301 03	21,770 17
First National Bank of Dubuque.....	37,896 03	65,093 06	73,508 99	56,645 87
Merchants' National Bank of Dubuque.....	35,643 30	50,031 14	25,128 15	52,346 82
Iowa City National Bank, Iowa City.....	36,371 83	43,315 03	44,059 80	30,539 20
First National Bank of Mt. Pleasant.....	45,820 05	33,266 10	19,335 87	22,732 59
First National Bank of McGregor.....	21,441 37	31,921 66	43,706 76	20,282 88
MISSOURI.				
Central National Bank of Boonville.....	36,515 11	35,853 92	48,636 97	22,076 46
First National Bank of Hannibal.....	42,551 30	38,681 98	67,435 11	87,074 27
First National Bank of St. Louis.....	46,894 49	88,902 01	124,208 32	62,689 69
Second National Bank of St. Louis.....	96,511 69	150,146 89	159,126 76	112,566 74
Third National Bank of St. Louis.....	205,899 76	251,890 54	147,426 14	125,616 55
Fourth National Bank of St. Louis.....	63,425 45	96,941 66	123,349 86	49,522 58
KENTUCKY.				
First National Bank of Covington.....	65,072 39	85,069 99	103,817 26	92,604 50
First National Bank of Lexington.....	33,462 70	43,769 19	70,237 71	75,875 52
Lexington City National Bank, Lexington.....	35,348 31	29,343 98	44,658 26	50,798 95
First National Bank of Louisville.....	23,004 22	21,241 24	38,283 42	58,900 08
TENNESSEE.				
First National Bank of Chattanooga.....	17,672 04	18,367 28	18,456 51	18,847 21
First National Bank of Knoxville.....	27,339 51	30,952 10	1,134 57	1,585 64
First National Bank of Memphis.....	97,922 96	60,006 35	85,967 07	73,327 40
Merchants' National Bank of Memphis.....				11,923 01
Tennessee National Bank of Memphis.....	74,380 06	83,771 78	70,482 89	92,982 96
First National Bank of Nashville.....	31,083 02	47,341 47	123,062 11	45,174 15
Second National Bank of Nashville.....	119,358 92	55,019 14	59,870 78	52,092 26
NORTH CAROLINA.				
National Bank of New Berne.....	42,847 24	56,372 88	18,429 26	45,902 44
Raleigh National Bank of N. C., at Raleigh.....	63,710 06	64,061 50	45,620 95	55,362 42
First National Bank of Salem.....				
First National Bank of Wilmington.....				
GEORGIA.				
Atlanta National Bank of Atlanta.....	51,953 19	81,764 82	44,248 29	49,104 16
Georgia National Bank of Atlanta.....	39,630 77	79,507 14	38,357 12	53,746 75
Chattahoochee National Bank of Columbus.....	124,228 92	103,919 59	117,145 58	86,264 35
Merchants' National Bank of Savannah.....			975 41	22,113 82
Savannah National Bank of Savannah.....	82,910 83	124,023 71	62,298 39	60,813 52
ALABAMA.				
First National Bank of Mobile.....	118,693 99	76,850 70	59,044 06	63,507 05
First National Bank of Selma.....	89,347 59	72,064 15	49,682 91	51,675 31
LOUISIANA.				
First National Bank of New Orleans.....	194,979 31	122,489 36	117,297 82	155,261 82
Louisiana National Bank of New Orleans.....	173,218 29	111,145 61	74,683 13	94,764 77
TEXAS.				
First National Bank of Galveston.....	131,610 20	90,084 32	21,345 80	3,839 24
Texas National Bank of Galveston.....		21,864 91	51,694 12	cr. 19,999 04
San Antonio National Bank.....				cr. 267 24

Statement from the books of the Treasurer of the United States, &c.—Continued.

Title of bank.	July, 1866.	Aug., 1866.	Sept., 1866.	Oct, 1866.
ARKANSAS.				
Merchants' National Bank of Little Rock.....	\$25,621 88	\$47,961 69	\$37,751 47	\$27,854 79
KANSAS.				
First National Bank of Leavenworth.....	35,753 11	12,836 46	64,059 65	cr. 1,806 50
Second National Bank of Leavenworth	6,663 93	3,301 26	56,295 91	9,269 34
NEBRASKA.				
First National Bank of Omaha.....	16,998 04	38,714 49	2,695 33	31,658 90
Omaha National Bank, of Omaha.....				
COLORADO.				
Colorado National Bank, of Denver				
First National Bank of Denver, Colorado.....	70,353 61	32,533 70	38,702 61	45,711 12
MONTANA.				
First National Bank of Helena.....			cr. 3,765 70	cr. 10,138 07
OREGON.				
First National Bank of Portland				
MAINE.				
	Nov., 1866.	Dec., 1866.	Jan., 1867.	Feb., 1867.
First National Bank of Augusta.....	\$27,825 33	\$40,702 43	\$31,857 38	\$30,983 25
First National Bank of Bangor.....	32,461 40	17,587 13	23,194 88	22,204 32
Second National Bank of Bangor.....	13,947 11	22,542 11	27,693 54	18,308 89
First National Bank of Bath.....	15,104 53	22,751 13	26,663 98	15,422 58
First National Bank of Brunswick	5,838 60	10,203 53	13,577 53	23,279 73
First National Bank of Lewiston	20,616 90	27,319 43	49,686 15	17,474 80
First National Bank of Portland.....	54,631 16	44,051 16	71,969 04	62,429 88
Canal National Bank of Portland	46,285 01	23,509 52	43,312 07	74,349 57
Merchants' National Bank of Portland	56,482 41	40,868 65	38,729 31	63,421 75
NEW HAMPSHIRE.				
Connecticut River Nat'l Bank of Charlestown...	36,282 03	19,615 55	31,008 50	39,469 63
First National Bank of Concord.....	40,272 26	40,764 13	26,854 02	11,557 00
Cheshire National Bank of Keene.....	26,181 86	20,713 86	34,772 86	27,146 83
Laconia National Bank, of Laconia	14,540 87	12,599 33	28,674 39	29,481 04
First National Bank of Manchester.....	25,869 36	3,505 87	79,744 82	100,553 71
First National Bank of Nashua	69,547 92	67,637 09	85,710 04	62,352 69
First National Bank of Portsmouth	61,512 55	47,860 85	35,370 95	31,975 07
Nat'l Mechanics' and Traders' B'k of Portsmouth.	73,582 34	37,527 16	23,332 99	20,212 78
VERMONT.				
First National Bank of Bennington.....	28,222 01	28,222 01	33,324 16	18,024 41
First National Bank of Brandon	10,333 46	9,881 76	9,881 76	13,681 37
Brandon National Bank, of Brandon	10,642 00	11,109 24	11,743 38	13,256 38
First National Bank of Brattleboro'.....	36,168 59	29,781 83	19,487 15	25,951 79
First National Bank of Burlington.....	32,738 78	25,412 62	31,222 37	38,024 08
Merchants' National Bank of Burlington				
Montpelier National Bank, of Montpelier.....	30,381 01	39,459 78	42,840 56	26,943 36
First National Bank of North Bennington.....	16,865 45	21,972 22	27,154 59	22,964 70
Rutland County National Bank, of Rutland.....	10,817 78	11,247 23	21,419 67	33,984 94
First National Bank of Springfield.....	31,802 08	27,239 61	35,489 78	21,888 57
First National Bank of St. Albans.....	13,718 09	15,923 65	16,089 65	21,742 79
MASSACHUSETTS.				
First National Bank of Adams.....	38,606 86	11,336 58	29,663 52	43,538 27
First National Bank of Barre.....	26,571 44	35,133 97	32,550 96	24,731 56
First National Bank of Boston.....	314,300 65	223,462 58	133,595 11	281,918 27
Second National Bank of Boston.....	126,854 45	99,331 95	192,821 49	830,684 42
Third National Bank of Boston.....	29,093 96	30,611 72	116,706 22	102,980 59
Blackstone National Bank of Boston.....	42,539 12	16,787 27	26,349 52	43,700 39
Boston National Bank, Boston.....	242,054 56	19,578 84	98,201 82	94,173 07
National Hide and Leather Bank of Boston.....	32,252 75	7,755 61	7,755 61	8,426 54
Merchants' National Bank of Boston.....	117,135 97	56,447 89	87,668 13	157,172 68
National Bank of the Republic, Boston.....	135,650 02	85,234 40	155,714 94	192,349 49
Bunker Hill National Bank of Charlestown	153,571 48	89,268 65	83,079 53	74,299 89
First National Bank of Cambridge.....	48,612 87	17,180 42	34,036 34	52,601 52

Statement from the books of the Treasurer of the United States, &c.—Continued.

Title of bank.	Nov., 1866.	Dec., 1866.	Jan., 1867.	Feb., 1867.
MASSACHUSETTS—Continued.				
First National Bank of Fall River.....	\$30,187 58	\$9,329 58	\$19,368 27	\$43,382 47
Massasoit National Bank of Fall River.....	62,352 63	29,558 53	45,152 03	62,701 53
Framingham National Bank, Framingham.....	73,158 50	49,668 95	52,119 98	44,416 58
First National Bank of Grafton.....	43,075 84	42,185 16	35,236 82	40,087 71
First National Bank of Greenfield.....	30,969 37	33,911 56	50,961 95	23,391 67
First National Bank of Haverhill.....	161,608 69	20,565 88	86,610 90	68,614 28
Lancaster National Bank, Lancaster.....	17,968 47	21,968 47	19,468 47	33,289 33
First National Bank of Lowell.....	129,659 85	71,702 20	77,597 07	104,596 01
Merchants' National Bank of Lowell.....	48,338 55	65,226 11	55,095 64	89,969 62
First National Bank of Marlboro'.....	18,351 96	29,135 01	12,722 69	12,885 99
First National Bank of New Bedford.....	34,462 58	15,071 99	39,662 45	31,414 02
Merchants' National Bank of New Bedford.....	38,089 66	36,186 33	28,804 58	22,928 91
First National Bank of Newburyport.....	77,269 02	59,979 12	69,274 29	63,531 28
Mechanics' National Bank of Newburyport.....	52,436 37	32,318 64	58,765 86	60,268 69
First National Bank of Newton.....	85,181 07	65,688 32	94,523 14	130,856 15
Adams National Bank of North Adams.....	52,540 74	32,320 58	81,813 58	66,487 74
First National Bank of Northampton.....	47,964 74	17,708 00	40,461 85	34,218 93
Randolph National Bank, Randolph.....	25,170 44	8,081 98	30,395 05	61,406 68
National Rockland Bank of Roxbury.....	59,547 84	8,836 85	90,084 32	45,399 89
First National Bank of Salem.....	66,843 29	56,423 47	50,895 59	59,881 78
First National Bank of Springfield.....	16,500 93	29,584 76	35,545 32	18,629 93
Second National Bank of Springfield.....	30,493 20	36,881 56	26,220 77	24,191 16
Third National Bank of Springfield.....	33,359 06	47,026 30	17,389 13	4,395 69
Bristol County National Bank, Taunton.....	37,805 53	3,262 29	20,840 06	30,994 67
First National Bank of Worcester.....	40,059 30	39,415 19	52,223 12	62,383 55
City National Bank, Worcester.....	102,040 65	55,807 32	76,276 81	67,182 32
Worcester National Bank, Worcester.....	49,331 23	39,117 10	21,009 36	39,046 30
RHODE ISLAND.				
First National Bank of Newport.....	48,759 00	37,648 20	39,148 02	33,677 36
First National Bank of Providence.....	334,426 41	190,748 37	238,475 61	241,334 37
Second National Bank of Providence.....	121,051 06	58,772 56	72,509 69	110,720 98
CONNECTICUT.				
First National Bank of Bridgeport.....	49,522 66	38,108 64	95,254 13	56,960 25
First National Bank of Hartford.....	122,120 82	79,489 40	85,654 02	92,114 59
Charter Oak National Bank, Hartford.....	101,910 19	35,531 25	101,126 00	118,953 25
First National Bank of New Haven.....	21,162 17	68,088 42	17,544 30	60,641 32
Second National Bank of New Haven.....	84,224 67	8,046 88	55,647 96	87,682 80
First National Bank of New London.....	69,920 13	39,051 28	56,107 90	62,536 60
First National Bank of Norwich.....	70,638 13	43,128 04	66,611 76	71,012 80
Second National Bank of Norwich.....	58,839 29	34,909 00	46,915 49	58,437 36
Rockville National Bank, Rockville.....	37,220 61	7,220 61	35,023 74	36,023 74
First National Bank of Stamford.....	35,460 50	37,248 38	46,433 60	39,368 44
First National Bank of Suffield.....	31,789 15	14,434 74	22,857 80	41,315 92
NEW YORK.				
First National Bank of Albany.....	260,523 09	195,659 24	165,288 00	195,812 75
First National Bank of Albion.....	17,125 89	19,485 80	26,878 80	30,403 12
First National Bank of Auburn.....	34,100 91	17,778 38	17,821 36	21,463 33
First National Bank of Batavia.....	15,256 64	19,313 91	15,736 91	11,312 36
First National Bank of Bath.....	14,095 51	20,443 75	25,960 19	18,677 43
First National Bank of Binghamton.....	36,571 11	6,976 70	16,733 83	15,318 23
National City Bank of Brooklyn.....	176,133 40	63,351 06	120,296 12	119,458 39
Nassau National Bank of Brooklyn.....	185,985 19	73,172 24	119,197 27	94,561 75
First National Bank of Buffalo.....	92,707 09	52,360 70	64,419 84	63,013 11
Third National Bank of Buffalo.....	79,279 95	44,038 96	43,080 93	58,030 54
Farmers and Merchants' Nat'l Bank of Buffalo.....	84,565 61	45,868 97	59,370 99	74,022 34
First National Bank of Canandaigua.....	20,726 25	2,734 86	26,837 13	35,089 71
First National Bank of Chittenaugo.....	14,904 78	16,065 17	27,332 00	14,692 39
First National Bank of Cooperstown.....	27,560 32	5,391 63	19,335 64	19,302 81
Second National Bank of Cooperstown.....	25,763 63	9,407 46	11,247 71	14,876 72
First National Bank of Cortland.....	14,150 58	17,441 38	18,939 44	12,432 14
First National Bank of Ellenville.....	13,559 83	30,663 48	18,610 86	14,823 41
First National Bank of Elmira.....	27,909 11	20,604 86	16,097 29	29,085 22
Second National Bank of Elmira.....	42,980 48	36,945 38	45,380 03	39,231 74
First National Bank of Fishkill Landing.....	25,074 46	11,289 41	24,289 41	19,098 68
National Fulton County Bank of Gloversville.....	76,582 82	29,410 33	43,472 87	56,987 74
First National Bank of Glen's Falls.....	17,196 04	8,926 78	12,485 85	21,558 23
First National Bank of Havana.....	14,442 07	6,358 77	7,320 47	8,999 17
First National Bank of Hudson.....	29,418 93	14,293 55	10,585 20	17,277 98
First National Bank of Jamestown.....	25,649 91	28,168 27	37,107 06	17,243 43
First National Bank of Kingston.....	52,804 93	66,186 13	48,677 94	44,592 19
First National Bank of Lockport.....	25,656 21	21,856 62	44,263 99	33,109 84
National Bank of Malone.....	15,993 44	6,045 96	8,324 33	12,921 76
Middletown National Bank of Middletown.....	15,030 39	15,489 28	36,143 84	56,013 02

Statement from the books of the Treasurer of the United States, &c.—Continued.

Title of bank.	Nov., 1866.	Dec., 1866.	Jan., 1867.	Feb., 1867.
NEW YORK—Continued.				
National Mohawk Valley Bank, of Mohawk.....	\$36,017 60	\$21,778 57	\$35,991 50	\$23,795 44
First National Bank of Morrisville.....	23,618 67	21,797 73	26,211 98	26,691 41
National Bank of Newburgh.....	76,238 63	37,993 49	70,578 11	97,294 50
First National Bank of New York.....	342,218 78	258,190 70	270,210 17	190,037 90
Second National Bank of New York.....	159,993 12	111,575 18	128,696 69	110,751 32
Third National Bank of New York.....	179,512 76	110,530 91	46,508 56	104,100 63
Fourth National Bank of New York.....	299,885 88	185,942 39	162,346 73	165,334 16
Fifth National Bank of New York.....	13,807 81	47,770 83	38,796 47	47,335 11
Sixth National Bank of New York.....	120,949 04	121,136 33	95,993 28	107,371 45
Eighth National Bank of New York.....	56,787 83	71,090 11	76,791 47	50,699 37
Ninth National Bank of New York.....	166,158 15	98,844 24	38,283 23	43,794 28
Tenth National Bank of New York.....	85,112 47	124,852 86	177,455 98	206,827 29
Atlantic National Bank of New York.....	42,988 44	39,165 06	52,201 41	57,246 51
National Broadway Bank of New York.....	51,724 71	51,724 71	51,724 71	50,888 31
Central National Bank of New York.....	199,846 21	148,986 93	122,408 63	138,322 23
National Bank of Commerce in New York.....	375,477 89	292,495 59	334,313 69	591,809 33
Nat'l Bank of the Commonwealth in New York..	279,944 57	105,346 20	208,097 24	210,305 49
New York County National Bank, New York....	183,373 43	70,611 16	77,468 02	119,010 91
Croton National Bank, New York.....	25,205 95	58,012 53	26,205 95	28,743 73
National Currency Bank of New York.....	150,806 67	73,134 74	126,274 74	50,466 79
East River National Bank of New York.....	71,792 71	73,619 89	48,834 42	68,245 54
New York National Exchange Bank, New York..	118,537 82	65,937 27	54,002 63	60,467 92
Leather Manufacturers' Nat'l Bank of New York..	43,596 97	18,596 97	18,596 97	26,452 50
Merchants' Exchange Nat'l Bank of New York..	16,893 59	18,934 01	19,934 01	57,787 32
Ocean National Bank of New York.....	146,227 36	147,692 53	111,366 16	142,609 40
National Park Bank of New York.....	236,001 97	186,970 44	194,590 30	168,036 18
First National Bank of Oswego.....	10,777 22	5,353 62	10,772 58	18,405 36
First National Bank of Palmyra.....	45,487 59	12,863 70	24,110 01	24,167 00
National Bank of Potsdam.....	18,171 41	6,338 02	5,938 27	8,972 98
First National Bank of Poughkeepsie.....	38,063 82	16,843 23	11,355 95	13,056 81
Fallkill National Bank of Poughkeepsie.....	23,466 04	22,551 73	49,833 09	42,410 20
First National Bank of Rochester.....	50,189 48	7,396 42	12,531 84	32,343 65
Traders' National Bank of Rochester.....	70,014 63	15,062 90	43,310 03	59,178 38
First National Bank of Rondout.....	28,015 59	38,252 13	36,765 14	27,411 82
First National Bank of Sandy Hill.....	24,445 20	11,859 66	17,357 54	23,970 61
First National Bank of Sing Sing.....	35,513 59	8,912 70	19,424 51	33,497 42
First National Bank of Skaneateles.....	13,760 57	16,199 41	18,003 94	20,582 58
First National Bank of South Worcester.....	29,783 48	6,341 99	8,985 68	10,626 39
First National Bank of Syracuse.....	60,267 61	32,622 32	49,865 97	42,842 23
Second National Bank of Syracuse.....	69,589 97	33,436 41	52,821 54	39,184 55
Third National Bank of Syracuse.....	51,324 51	32,132 40	62,455 95	63,272 17
First National Bank of Troy.....	47,687 70	30,143 54	20,237 75	79,397 62
Troy City National Bank of Troy.....	50,191 63	30,194 50	49,605 13	59,468 88
Second National Bank of Utica.....	100,966 01	31,559 82	70,870 56	97,822 09
Wyoming County National Bank of Warsaw....	25,673 10	7,920 26	12,336 77	15,078 77
First National Bank of Warwick.....	28,376 56	21,412 84	33,135 57	20,443 59
First National Bank of Watertown.....	21,455 35	12,765 54	22,802 86	29,916 13
First National Bank of Westfield.....	33,165 11	9,166 11	14,775 17	13,523 05
First National Bank of Yonkers.....	32,456 90	15,649 90	36,951 51	22,927 34
St. Nicholas National Bank of New York City..	2 23	2 23	2 23	2 23
First National Bank of Seneca Falls.....	38,906 61	2,465 18	7,530 43	13,541 12
PENNSYLVANIA.				
First National Bank of Alleghany.....	104,134 44	43,126 46	80,820 96	58,475 70
First National Bank of Allentown.....	18,374 38	10,949 19	17,987 59	24,255 27
Second National Bank of Allentown.....	13,539 31	18,854 53	22,919 12	26,447 71
First National Bank of Altoona.....	32,447 62	14,856 86	31,695 06	29,493 85
First National Bank of Bethlehem.....	38,598 03	7,998 28	26,808 03	35,643 77
First National Bank of Carlisle.....	21,342 82	12,551 90	20,869 63	37,231 07
First National Bank of Danville.....	18,327 35	15,511 61	28,429 42	16,775 14
Easton National Bank of Easton.....	cr. 1,668 00	24,241 64	39,217 53	69,432 21
First National Bank of Erie.....	27,879 01	30,441 85	34,616 45	36,798 20
Keystone National Bank of Erie.....	30,578 72	12,034 56	16,105 64	35,992 00
First National Bank of Franklin.....	18,939 26	21,384 03	24,182 03	24,618 76
Venango National Bank of Franklin.....	223,889 04	223,889 04	223,889 04	223,889 04
First National Bank of Gettysburg.....	36,766 85	15,124 93	24,009 15	17,058 32
First National Bank of Harrisburg.....	21,772 45	48,670 17	17,414 65	19,508 59
Harrisburg National Bank of Harrisburg.....	56,229 10	16,486 23	15,488 33	30,749 34
First National Bank of Lancaster.....	13,208 52	12,486 67	28,223 24	41,678 19
Farmers' National Bank of Lancaster.....	79,253 78	17,826 67	32,465 19	65,313 61
Lewisburg National Bank of Lewisburg.....	15,441 16	15,508 66	32,647 57	27,270 02
First National Bank of Marietta.....	12,308 87	31,442 61	28,347 63	20,694 76
Second National Bank of Mauch Chunk.....	14,141 07	28,695 62	34,168 57	33,839 48
First National Bank of Meadville.....	39,887 60	43,018 86	43,757 10	37,701 72
First National Bank of Minersville.....	36,083 71	11,467 78	7,131 12	8,224 74
National Bank of Lawrence Co. at New Castle..	52,464 36	17,985 29	43,876 62	27,679 88
First National Bank of Norristown.....	42,435 50	50,788 25	48,742 55	38,408 11
First National Bank of Philadelphia.....	436,944 81	286,981 20	331,038 91	606,080 44
Second National Bank of Philadelphia.....	42 479 08	25,309 90	62,974 39	58,283 96

Statement from the books of the Treasurer of the United States, &c.—Continued.

Title of bank.	Nov., 1866.	Dec., 1866.	Jan., 1867.	Feb., 1867.
PENNSYLVANIA—Continued.				
Third National Bank of Philadelphia	\$37,949 14	\$16,594 29	\$34,543 16	\$59,374 98
Fourth National Bank of Philadelphia	43,042 15	36,275 70	65,897 42	40,119 95
Central National Bank of Philadelphia	96,920 75	55,963 42	455,802 12	969,324 08
City National Bank of Philadelphia	26,263 98	68,860 63	95,568 30	38,726 01
Consolidation National Bank of Philadelphia....	35,110 30	32,574 97	40,967 67	47,737 10
Corn Exchange National Bank of Philadelphia..	245,184 48	91,603 27	115,935 23	69,447 91
National Exchange Bank of Philadelphia	255,909 43	103,459 00	107,257 86	93,828 17
Farmers and Mechan's' Nat'l B'k of Philadelphia	118,967 55	118,293 72	145,435 77	113,672 61
Girard National Bank of Philadelphia	55,045 68	27,505 52	80,514 74	59,948 25
National Bank of Germantown, of Philadelphia .	31,244 92	8,714 95	30,500 24	25,664 08
Philadelphia National Bank of Philadelphia....	35,243 07	22,243 07	44,243 07	62,263 87
First National Bank of Pittsburg	68,922 67	25,694 02	157,815 99	68,430 45
Third National Bank of Pittsburg	62,656 05	37,362 03	26,697 99	49,869 28
Fourth National Bank of Pittsburg	151,935 13	35,071 82	70,542 17	143,040 54
Exchange National Bank of Pittsburg	55,454 29	102,105 23	66,452 31	62,120 55
First National Bank of Pittston	19,382 17	5,561 35	6,583 15	7,114 40
Pennsylvania National Bank of Pottsville	12,563 53	28,770 12	25,930 54	34,541 48
First National Bank of Reading	32,499 50	43,741 28	55,119 36	39,958 98
First National Bank of Scranton	18,486 89	15,232 50	21,821 59	26,266 23
Second National Bank of Scranton	22,322 78	6,862 58	12,006 20	12,006 20
First National Bank of Strasburgh	17,839 81	17,879 62	30,404 67	28,133 73
First National Bank of Towanda	22,698 31	9,501 79	21,941 20	32,284 13
First National Bank of Warren	11,256 83	15,369 44	17,597 38	26,031 04
First National Bank of West Chester	17,572 37	38,521 89	31,636 47	21,102 23
First National Bank of Wilkesbarre	19,456 92	23,863 85	27,242 43	31,560 07
Second National Bank of Wilkesbarre	56,891 17	26,517 77	43,855 88	51,917 71
First National Bank of Williamsport	40,482 52	35,968 55	50,454 79	31,879 13
First National Bank of York	24,967 66	12,796 84	11,194 16	24,272 34
NEW JERSEY.				
First National Bank of Camden	28,932 65	14,271 43	27,626 58	50,413 58
First National Bank of Elizabeth	31,865 72	24,869 67	38,145 49	21,897 42
First National Bank of Jersey City	115,895 73	31,392 65	90,639 78	41,064 74
Second National Bank of Jersey City	48,313 69	37,951 22	72,909 06	77,148 33
First National Bank of Morristown	25,869 85	32,814 97	63,801 60	27,825 54
First National Bank of Newark	68,880 11	28,254 44	58,013 70	91,340 37
Second National Bank of Newark	137,052 33	119,945 30	108,566 44	63,859 46
First National Bank of Paterson	46,812 55	45,252 64	80,685 71	19,311 78
First National Bank of Plainfield	69,310 78	46,869 68	37,113 59	56,825 53
First National Bank of Somerville	73,407 23	22,176 43	36,766 38	26,140 98
First National Bank of Trenton	94,936 65	79,161 36	72,315 06	57,290 42
DELAWARE.				
First National Bank of Wilmington	95,059 57	80,730 06	48,678 78	82,197 03
MARYLAND.				
Farmers' National Bank of Annapolis	606 77	606 77	606 77	1,079 47
First National Bank of Baltimore	258,540 12	167,658 83	129,279 45	157,158 69
Second National Bank of Baltimore	92,230 12	65,580 51	100,048 12	102,121 29
Third National Bank of Baltimore	44,663 76			
Exchange National Bank of Baltimore	156,937 92	cr. 10	10	10
Nat'l Farmers and Planters' Bank of Baltimore .	106,596 78	9,366 86	95,338 46	116,340 51
First National Bank of Frederick	34,552 56	43,039 01	38,500 22	35,152 58
DISTRICT OF COLUMBIA.				
First National Bank of Washington	2,806,638 19	6,155,801 09	1,685,619 37	2,601,092 26
National Bank of the Metropolis, of Washington	599,614 49	583,196 76	593,620 96	589,926 71
National Bank of the Republic, of Washington..	119,354 88	94,321 28	67,226 41	77,721 11
Merchants' National Bank of Washington	4,499 48	4,499 48	4,499 48	4,499 48
National Metropolitan Bank of Washington	9,833 87	7,333 87	769 61	168 36
National Bank of Commerce, of Georgetown....	100,000 00	99,800 00	94,800 00	95,902 13
VIRGINIA.				
Lynchburg National Bank of Lynchburg	49,168 28	29,983 84	32,429 26	43,043 70
First National Bank of Norfolk	6,574 32	23,099 02	9,534 90	19,193 81
Exchange National Bank of Norfolk	16,878 60	18,543 71	41,724 18	21,446 11
First National Bank of Richmond	73,106 65	16,740 81	42,166 44	39,830 59
National Exchange Bank of Richmond	19,870 46	19,870 46	14,870 46	18,766 68
National Bank of Virginia, Richmond	36,824 20	59,859 00	24,393 26	63,688 42
First National Bank of Alexandria	25,771 68	2,005 96		
WEST VIRGINIA.				
First National Bank of Parkersburg	36,207 18	30,797 27	35,414 99	30,812 14
Merchants' Nat'l Bank of W. Va. at Pt. Pleasant	49,495 11	24,576 01	79,474 95	46,077 31
Merchants' Nat'l Bank of W. Va. at Wheeling ..	75,219 98	40,716 50	37,142 26	89,278 09
First National Bank of Wheeling	42,116 48	4,123 48	20,403 64	38,945 97

Statement from the books of the Treasurer of the United States, &c—Continued.

Title of bank.	Nov., 1866.	Dec., 1866.	Jan., 1867.	Feb., 1867.
OHIO.				
First National Bank of Akron	\$24,139 72	\$13,541 94	\$29,121 11	\$26,642 47
Farmers' National Bank of Ashtabula	22,564 60	21,624 72	17,425 48	11,764 81
First National Bank of Bridgeport	16,020 74	8,955 10	11,323 02	14,968 65
First National Bank of Bryan	40,326 71	30,956 00	36,186 01	35,880 24
First National Bank of Cadiz	22,128 91	13,482 62	19,558 90	15,292 48
First National Bank of Canton	30,342 45	32,017 46	16,804 72	14,259 16
First National Bank of Chillicothe	32,459 49	11,023 45	21,454 29	23,936 28
First National Bank of Cincinnati	1,263,380 51	640,138 57	1,004,460 12	921,976 70
Second National Bank of Cincinnati	36,892 94	25,162 46	25,752 58	32,030 89
Third National Bank of Cincinnati	374,182 84	271,850 10	273,651 18	265,058 42
Fourth National Bank of Cincinnati	127,121 26	63,451 22	106,590 05	88,581 29
Central National Bank of Cincinnati	135,550 62	61,705 18	100,070 22	136,961 35
First National Bank of Circleville	24,719 28	14,398 41	18,590 89	22,032 33
First National Bank of Cleveland	47,048 00	23,820 49	32,120 63	42,323 46
Second National Bank of Cleveland	89,232 16	88,798 11	85,219 19	68,742 77
Commercial National Bank of Cleveland	61,891 94	38,601 42	256,797 42	36,666 55
Merchants' National Bank of Cleveland	113,641 00	52,138 75	118,154 04	222,169 51
First National Bank of Columbus	114,620 94	15,148 33	29,661 03	32,695 33
National Exchange Bank of Columbus	22,815 87	29,163 87	24,771 34	14,084 95
Franklin National Bank of Columbus	44,071 94	26,757 95	32,140 03	14,061 49
First National Bank of Dayton	73,040 47	35,359 29	52,545 53	65,631 71
Second National Bank of Dayton	41,960 41	9,578 41	14,687 08	15,520 73
First National Bank of Elyria	22,945 20	20,189 58	25,303 58	20,209 27
First National Bank of Findlay	20,954 44	13,933 57	19,946 35	15,613 35
First National Bank of Fremont	22,694 65	9,967 10	16,940 09	15,950 38
First National Bank of Gallipolis	10,446 41	11,927 57	11,871 92	8,251 17
First National Bank of Hamilton	108,147 00	63,306 17	65,585 51	50,152 67
First National Bank of Ironton	15,610 18	17,501 39	23,120 72	18,233 46
First National Bank of Ironton	9,585 03	12,982 70	20,837 12	12,369 17
First National Bank of McConnellsville	30,507 78	19,331 91	23,340 54	23,732 84
First National Bank of Mansfield	23,090 01	13,397 33	17,591 04	22,097 04
First National Bank of Oberlin	15,924 07	14,647 80	16,647 81	14,492 49
First National Bank of Portsmouth	24,983 28	12,929 04	26,406 87	19,674 93
Second National Bank of Ravenna	33,301 73	22,993 87	30,171 42	19,375 89
First National Bank of Sandusky	30,223 05	23,607 02	24,460 65	23,705 62
Second National Bank of Sandusky	29,991 46	23,122 86	23,266 60	29,468 19
First National Bank of South Charleston	15,302 89	16,524 09	21,778 49	14,137 77
First National Bank of Springfield	15,123 89	19,914 06	22,648 09	29,714 74
First National Bank of Toledo	36,408 31	43,503 95	45,746 52	52,618 58
Second National Bank of Toledo	34,597 18	59,433 16	23,597 36	29,026 71
First National Bank of Troy	32,222 16	13,073 96	31,128 94	59,549 55
Champaign National Bank of Urbana	101,803 99	32,765 71	40,812 14	39,792 97
First National Bank of Xenia	25,967 98	28,417 47	32,260 94	25,203 22
Second National Bank of Zanesville	29,451 90	19,292 98	36,555 26	31,067 35
INDIANA.				
First National Bank of Evansville	39,619 37	20,331 32	23,869 04	32,831 58
Evansville National Bank, Evansville	45,352 11	27,331 08	40,633 34	36,011 81
First National Bank of Fort Wayne	19,411 22	8,222 74	11,174 30	16,490 02
Fort Wayne National Bank, Fort Wayne	26,917 61	13,408 17	19,352 84	10,489 48
First National Bank of Indianapolis	7,777 28	12,532 07	20,639 79	37,232 08
Indianapolis National Bank, Indianapolis	39,569 89	45,012 32	37,752 52	12,255 65
Indiana National Bank, Indianapolis	40,205 59	34,038 02	41,212 23	20,661 75
First National Bank of La Fayette	24,690 27	17,102 30	31,373 31	38,503 44
National State Bank of La Fayette	39,778 37	13,356 33	18,550 70	34,873 35
First National Bank of Lawrenceburgh	37,340 93	16,387 13	33,131 81	26,812 53
First National Bank of Madison	34,797 46	26,735 26	42,644 27	29,410 98
National Branch Bank of Madison	62,479 04	27,033 95	58,638 42	36,822 27
First National Bank of New Albany	58,836 41	35,218 93	35,060 09	42,513 70
Richmond National Bank, Richmond	22,565 19	25,186 91	32,795 99	26,454 50
First National Bank of Terre Haute	21,983 96	8,067 81	10,425 61	11,597 03
National State Bank of Terre Haute	19,754 18	10,137 45	15,372 10	35,879 55
ILLINOIS.				
Alton National Bank, Alton	17,922 98	35,154 63	29,325 48	28,250 18
First National Bank of Aurora	19,984 37	18,512 40	34,076 76	25,052 32
First National Bank of Batavia	23,540 17	16,226 71	27,496 23	19,531 01
First National Bank of Cairo	26,560 72	11,027 06	.....	.....
City National Bank of Cairo	27,564 68	24,854 09	22,681 99	21,135 28
First National Bank of Centralia	20,851 47	27,923 28	32,309 76	24,130 90
First National Bank of Charleston	13,984 09	28,774 99	22,267 84	29,324 66
First National Bank of Chicago	189,367 35	138,240 02	113,736 75	159,786 41
Second National Bank of Chicago	134,758 13	94,105 46	125,762 10	70,291 49
Third National Bank of Chicago	51,542 89	52,119 99	148,938 42	78,963 39
Fourth National Bank of Chicago	29,041 99	15,152 52	30,581 44	43,506 27
Fifth National Bank of Chicago	74,359 58	46,889 36	66,935 17	66,553 67
Mechanics' National Bank of Chicago	33,894 28	12,514 11	16,690 64	20,841 33

Statement from the books of the Treasurer of the United States, &c.—Continued.

Title of bank.	Nov., 1866.	Dec., 1866.	Jan., 1867.	Feb., 1867.
ILLINOIS—Continued.				
Union National Bank of Chicago.....	\$32,532 86	\$55,613 80	\$64,039 15	\$60,177 50
First National Bank of Freeport.....	23,940 20	16,700 22	42,377 39	34,116 31
First National Bank of Galesburg.....	37,908 15	24,238 49	31,550 77	23,444 55
Second National Bank of Galesburg.....	32,115 80	24,427 81	35,126 89	20,849 39
First National Bank of Peoria.....	34,160 35	15,203 73	23,012 64	29,744 11
Second National Bank of Peoria.....	34,863 36	9,271 17	15,564 49	21,677 05
First National Bank of Quincy.....	84,505 90	147,083 28	104,621 60	119,828 88
Winnebago National Bank, Rockford.....	16,450 67	21,015 23	23,602 07	21,731 09
First National Bank of Rock Island.....	27,145 56	9,828 92	33,251 00	18,452 07
First National Bank of Springfield.....	88,571 55	41,188 95	55,368 42	71,809 43
Ridgely National Bank, Springfield.....	6,116 74	16,216 34	28,201 45	24,371 56
MICHIGAN.				
First National Bank of Ann Arbor.....	48,763 67	12,046 29	13,594 17	24,565 98
Second National Bank of Detroit.....	204,335 60	119,232 63	158,615 00	114,583 23
First National Bank of Fenton.....	28,968 97	17,318 18	14,757 11	30,267 16
City National Bank of Grand Rapids.....	25,728 59	20,042 80	31,413 86	18,720 38
First National Bank of Marshall.....	27,030 53	30,515 76	17,814 69	20,166 58
First National Bank of Pontiac.....	17,862 01	8,831 75	12,682 75	18,246 14
WISCONSIN.				
First National Bank of Janesville.....	20,918 57	15,932 62	21,010 88	21,144 37
First National Bank of Madison.....	37,311 35	27,359 37	31,031 79	19,072 11
First National Bank of Milwaukee.....	114,515 06	125,157 30	68,043 27	73,651 87
National Exchange Bank of Milwaukee.....	126,070 47	80,970 96	124,433 37	80,941 17
First National Bank of Monroe.....	20,631 44	24,675 65	28,783 75	18,493 10
First National Bank of Oshkosh.....	16,705 87	16,860 99	29,573 76	35,419 72
MINNESOTA.				
First National Bank of St. Paul.....	69,014 19	143,201 12	32,679 00	35,959 30
IOWA.				
First National Bank of Burlington.....	45,656 26	17,533 77	26,454 40	36,796 82
First National Bank of Davenport.....	54,359 46	46,642 45	24,017 06	27,217 67
Davenport National Bank, Davenport.....	19,397 75	20,820 83	11,177 62	18,193 81
First National Bank of Des Moines.....	3,958 14	9,700 23	10,123 37	18,334 20
National State Bank of Des Moines.....	19,699 64	16,231 56	18,988 13	13,696 04
First National Bank of Dubuque.....	57,796 30	65,540 53	36,154 41	44,135 30
Merchants' National Bank of Dubuque.....	28,359 62	29,359 64	39,144 47	54,641 98
Iowa City National Bank, Iowa City.....	19,626 12	13,255 36	2,000 00	.....
First National Bank of Mount Pleasant.....	30,394 48	17,495 86	34,138 42	38,791 00
First National Bank of McGregor.....	40,901 14	37,579 25	15,465 22	17,203 02
MISSOURI.				
Central National Bank of Boonville.....	65,567 54	3,068 51	20,910 19	31,609 14
First National Bank of Hannibal.....	40,195 60	74,495 19	20,486 51	35,301 62
First National Bank of St. Louis.....	54,778 14	74,199 07	31,423 12	112,125 25
Second National Bank of St. Louis.....	139,095 22	122,898 11	115,910 06	58,920 15
Third National Bank of St. Louis.....	170,727 99	105,399 19	93,320 62	98,021 85
Fourth National Bank of St. Louis.....	71,438 19	96,259 78	31,012 31	60,212 66
KENTUCKY.				
First National Bank of Covington.....	106,239 80	74,341 26	83,728 82	111,114 78
First National Bank of Lexington.....	61,209 25	22,916 24	16,275 88	38,029 29
Lexington City National Bank, Lexington.....	63,781 68	10,636 27	34,253 78	37,803 29
First National Bank of Louisville.....	65,734 48	27,604 90	21,951 94	11,918 19
TENNESSEE.				
First National Bank of Chattanooga.....	18,814 71	19,314 71	18,700 71	19,489 58
First National Bank of Knoxville.....	cr. 7,456 86	cr. 100 00	cr. 807 00	cr. 2,155 41
First National Bank of Memphis.....	145,854 74	55,934 52	226,336 12	167,172 95
Merchants' National Bank of Memphis.....	107,681 68	55,528 20	106,471 45	127,444 77
Tennessee National Bank, Memphis.....	98,682 13	25,373 05	74,340 84	99,696 39
First National Bank of Nashville.....	49,738 73	73,868 53	49,575 55	169,772 01
Second National Bank of Nashville.....	103,581 33	26,498 19	80,241 42	59,315 84
NORTH CAROLINA..				
National Bank of New Berne.....	62,885 59	26,373 07	27,803 24	65,023 77
Raleigh National Bank of N. Carolina, Raleigh..	45,804 39	52,821 85	82,583 33	47,787 00
First National Bank of Salem.....	.....	.....	3,091 16	11,302 94
First National Bank of Wilmington.....	.....	.....	.....	.....

Statement from the books of the Treasurer of the United States, &c.—Continued.

Title of bank.	Nov., 1866.	Dec., 1866.	Jan., 1867.	Feb., 1867.
GEORGIA.				
Atlanta National Bank, Atlanta.....	\$67,099 51	\$36,470 61	\$42,721 02	\$69,301 05
Georgia National Bank, Atlanta.....	60,434 96	58,137 44	36,884 66	67,956 15
Chattahoochee National Bank, Columbus.....	56,493 35	102,623 35	61,724 87	cr. 2,178 23
Merchants' National Bank of Savannah.....	36,178 39	29,377 12	18,951 51	44,210 17
Savannah National Bank, Savannah.....	75,836 08	47,500 39	32,770 77	87,536 79
ALABAMA.				
First National Bank of Mobile.....	69,644 97	121,138 28	151,505 53	221,544 13
First National Bank of Selma.....	87,765 06	174,114 57	161,242 91	54,518 77
LOUISIANA.				
First National Bank of New Orleans.....	112,417 63	572,325 35	542,952 47	644,580 51
Louisiana National Bank, New Orleans.....	162,314 12	297,075 31	254,147 07	184,014 23
TEXAS.				
First National Bank of Galveston.....	4,704 68	64,358 35	57,931 82	40,305 89
Texas National Bank, Galveston.....	51,563 10	50,357 87	92,605 02	40,097 74
San Antonio National Bank.....	cr. 267 24	cr. 267 24	24,616 51	36,981 02
ARKANSAS.				
Merchants' National Bank of Little Rock.....	28,130 84	57,898 06	44,175 73	99,426 72
KANSAS.				
First National Bank of Leavenworth.....	cr. 7,859 62	57,262 36	13,196 40	1,875 49
Second National Bank of Leavenworth.....	cr. 791 91	17,242 06	6,295 00	2,728 91
NEBRASKA.				
First National Bank of Omaha.....	16,154 76	39,026 33	739 96	719 41
Omaha National Bank, Omaha.....				
COLORADO.				
Colorado National Bank, Denver.....				
First National Bank of Denver.....	74,670 98	96,715 65	27,930 80	10,861 78
MONTANA.				
First National Bank of Helena.....	cr. 11,955 07	cr. 13,135 07	cr. 15,714 62	cr. 16,574 85
OREGON.				
First National Bank of Portland.....	cr. 479 04	cr. 479 04	24,886 20	32,267 32
	March, 1867.	April, 1867.	May, 1867.	June, 1867.
MAINE.				
First National Bank of Augusta.....	\$18,778 16	\$35,668 64	\$13,112 39	\$40,802 63
First National Bank of Bangor.....	34,775 30	50,201 88	35,994 41	32,072 88
Second National Bank of Bangor.....	25,959 88	26,020 10	17,592 96	11,764 19
First National Bank of Bath.....	20,761 55	20,113 16	21,874 03	23,306 32
First National Bank of Brunswick.....	42,884 29	22,884 29	25,155 28	15,852 66
First National Bank of Lewiston.....	20,899 86	28,537 55	24,232 41	26,814 01
First National Bank of Portland.....	124,538 73	100,268 58	83,567 33	115,742 52
Canal National Bank of Portland.....	38,021 44	50,248 55	52,005 46	48,253 83
Merchants' National Bank of Portland.....	44,271 70	47,675 03	33,838 54	44,513 98
NEW HAMPSHIRE.				
Connecticut River National Bank of Charlestown.....	22,473 62	25,581 21	19,387 44	28,456 50
First National Bank of Concord.....	15,795 46	22,796 77	27,074 92	30,777 47
Cheshire National Bank of Keene.....	32,858 76	40,817 31	29,422 56	37,316 63
Laconia National Bank, Laconia.....	32,443 06	37,281 48	33,182 22	27,325 34
First National Bank of Manchester.....	94,237 48	92,940 25	91,499 36	75,033 80
First National Bank of Nashua.....	53,825 78	66,991 56	50,428 83	57,343 74
First National Bank of Portsmouth.....	40,133 00	47,307 20	7,554 11	7,565 11
Nat'l Mechanics and Traders' Bank of Portsmouth.....	29,317 69	14,695 58	41,347 39	70,611 01
VERMONT.				
First National Bank of Bennington.....	16,532 57	20,272 14	21,667 48	22,234 81
First National Bank of Brandon.....	11,082 57	12,458 52	11,459 33	11,459 33

Statement from the books of the Treasurer of the United States, &c.—Continued.

Title of bank.	March, 1867.	April, 1867.	May, 1867.	June, 1867.
VERMONT—Continued.				
Brandon National Bank, Brandon.....	\$14,356 38	\$16,202 09	\$16,476 79	\$16,460 79
First National Bank of Brattleboro'.....	37,875 93	30,020 28	21,099 00	13,459 38
First National Bank of Burlington.....	34,945 15	36,174 81	42,165 17	39,724 30
Merchants' National Bank of Burlington.....				
Montpelier National Bank, Montpelier.....	23,490 57	18,930 17	21,298 44	25,541 15
First National Bank of North Bennington.....	22,964 70	27,121 91	30,616 29	33,361 79
Rutland County National Bank, Rutland.....	5,313 22	9,224 90	10,707 63	15,170 88
First National Bank, Springfield.....	27,665 08	19,072 27	26,251 26	34,677 99
First National Bank of St. Albans.....	21,164 24	28,704 61	19,072 27	19,322 15
MASSACHUSETTS.				
First National Bank of Adams.....	33,640 52	31,536 13	20,968 06	22,492 63
First National Bank of Barre.....	31,900 86	38,907 89	32,260 07	47,668 65
First National Bank of Boston.....	184,709 07	342,691 82	1,062,743 35	331,007 51
Second National Bank of Boston.....	330,127 77	186,922 50	87,858 03	287,484 67
Third National Bank of Boston.....	60,880 59	117,673 90	50,373 90	86,346 50
Blackstone National Bank of Boston.....	54,880 37	50,513 58	37,105 00	54,286 47
Boston National Bank, Boston.....	212,381 22	139,155 27	165,949 64	157,118 41
National Hide and Leather Bank, Boston.....	8,426 54			
Merchants' National Bank of Boston.....	201,664 15	133,745 71	144,225 34	163,156 40
National Bank of the Republic, Boston.....	159,696 97	132,921 00	126,904 90	157,118 41
Bunker Hill National Bank of Charlestown.....	57,644 93	118,825 08	96,878 19	115,644 27
First National Bank of Cambridge.....	51,818 22	49,401 87	54,710 77	34,394 24
First National Bank of Fall River.....	47,953 91	47,727 73	50,421 19	58,508 30
Massasoit National Bank of Fall River.....	43,996 52	67,625 23	82,059 29	73,493 40
Framingham National Bank of Framingham.....	50,526 30	72,236 91	78,122 32	60,486 35
First National Bank of Grafton.....	29,484 82	47,297 96	29,386 59	43,058 98
First National Bank of Greenfield.....	54,954 73	34,505 67	33,852 05	38,469 87
First National Bank of Haverhill.....	45,830 46	79,543 20	88,317 04	105,365 47
Lancaster National Bank of Lancaster.....	49,289 33	51,640 58	31,151 87	40,849 02
First National Bank of Lowell.....	90,028 28	116,449 75	75,891 40	137,986 67
Merchants' National Bank of Lowell.....	100,160 26	105,656 44	150,427 34	59,818 61
First National Bank of Marlboro'.....	25,710 70	40,510 70	41,478 30	21,478 30
First National Bank of New Bedford.....	15,696 36	21,104 08	43,858 49	54,530 52
Merchants' National Bank of New Bedford.....	cr. 10,268 95	16,373 21	36,239 96	50,728 19
First National Bank of Newburyport.....	66,148 72	79,586 16	78,711 04	104,178 31
Mechanics' National Bank of Newburyport.....	48,068 59	51,896 63	57,349 92	58,842 47
First National Bank of Newton.....	103,356 15	163,397 98	163,397 98	156,497 98
Adams National Bank of North Adams.....	52,281 57	40,550 07	33,262 73	48,004 89
First National Bank of Northampton.....	34,158 73	36,097 06	38,198 98	51,017 00
Randolph National Bank of Randolph.....	74,564 55	55,432 41	50,814 67	43,886 98
National Rockland Bank of Roxbury.....	51,869 38	91,819 00	69,197 23	83,089 02
First National Bank of Salem.....	68,179 57	87,670 21	77,644 01	127,988 11
First National Bank of Springfield.....	38,583 08	29,883 33	29,132 00	34,108 58
Second National Bank of Springfield.....	50,603 14	66,318 28	49,620 30	61,591 11
Third National Bank of Springfield.....	34,028 69	26,729 94	46,852 30	25,205 06
Bristol County National Bank of Taunton.....	34,118 45	37,299 00	35,119 25	50,971 65
First National Bank of Worcester.....	74,021 84	69,799 22	71,364 80	85,525 58
City National Bank of Worcester.....	71,004 97	77,149 81	56,765 59	77,301 99
Worcester National Bank of Worcester.....	28,199 07	42,411 07	56,098 20	45,680 36
RHODE ISLAND.				
First National Bank of Newport.....	44,053 97	49,198 51	39,275 45	31,685 45
First National Bank of Providence.....	232,849 09	221,314 90	171,834 89	211,949 15
Second National Bank of Providence.....	97,792 25	107,365 87	106,732 91	83,343 25
CONNECTICUT.				
First National Bank of Bridgeport.....	41,879 36	71,796 32	74,772 70	91,724 61
First National Bank of Hartford.....	63,574 91	108,870 53	114,094 14	124,733 63
Charter Oak National Bank of Hartford.....	147,483 80	123,305 58	90,798 71	106,305 01
First National Bank of New Haven.....	44,518 31	19,316 39	14,586 60	50,211 32
Second National Bank of New Haven.....	69,466 25	123,635 92	51,784 50	178,963 48
First National Bank of New London.....	46,911 41	51,057 18	63,412 92	31,241 22
First National Bank of Norwich.....	73,230 22	69,070 22	74,641 30	70,847 42
Second National Bank of Norwich.....	58,713 13	42,490 21	47,406 95	29,097 29
Rockville National Bank, of Rockville.....	32,747 92	39,726 09	24,726 09	33,618 44
First National Bank of Stamford.....	30,940 74	40,368 68	20,821 97	38,313 91
First National Bank of Suffield.....	26,125 41	28,618 23	32,592 94	27,060 14
NEW YORK.				
First National Bank of Albany.....	106,020 07	141,656 33	150,734 15	184,435 20
First National Bank of Albion.....	49,761 69	18,946 75	25,214 75	31,051 09
First National Bank of Auburn.....	30,359 77	41,037 57	29,331 34	23,988 01
First National Bank of Batavia.....	16,396 37	16,950 42	19,950 28	25,303 23
First National Bank of Bath.....	22,902 45	18,765 81	25,347 12	34,649 14

Statement from the books of the Treasurer of the United States, &c.—Continued.

Title of bank.	March, 1867.	April, 1867.	May, 1867.	June, 1867.
NEW YORK—Continued.				
First National Bank of Binghamton.....	\$31,260 76	\$21,175 37	\$15,953 17	\$35,103 58
National City Bank of Brooklyn.....	108,357 69	133,686 02	124,552 59	158,332 42
Nassau National Bank of Brooklyn	95,445 45	101,104 06	82,335 60	113,633 53
First National Bank of Buffalo	76,183 57	60,589 33	62,502 47	68,107 08
Third National Bank of Buffalo.....	47,478 67	39,512 74	49,174 75	53,197 76
Farmers and Mechanics' National Bank of Buffalo	37,734 06	54,175 38	62,287 60	49,589 77
First National Bank of Canandaigua.....	23,327 71	23,114 05	22,752 77	20,617 90
First National Bank of Chittenango.....	26,187 95	32,078 27	12,960 42	29,642 26
First National Bank of Cooperstown.....	29,215 60	28,950 73	36,148 93	26,506 75
Second National Bank of Cooperstown.....	18,906 85	24,054 38	24,884 99	30,095 61
First National Bank of Cortland	12,536 16	13,601 26	16,042 05	17,557 86
First National Bank of Ellenville	17,288 21	17,288 21	17,210 19	17,210 19
First National Bank of Elmira.....	37,275 53	23,071 41	32,292 00	41,703 85
Second National Bank of Elmira.....	51,412 09	67,915 71	63,298 95	74,070 21
First National Bank of Fishkill Landing.....	19,999 27	26,649 27	32,149 27	25,149 27
National Fulton County Bank of Gloversville....	54,679 34	47,335 19	44,796 52	51,419 90
First National Bank of Glen's Falls	24,255 07	32,256 88	20,654 96	21,065 45
First National Bank of Havana.....	9,915 59	12,005 42	12,438 39	12,689 87
First National Bank of Hudson	13,693 56	11,909 56	23,282 37	27,595 71
First National Bank of Jamestown.....	25,794 92	33,770 92	41,770 92	22,699 15
First National Bank of Kingston.....	66,646 26	54,364 04	56,669 16	77,632 21
First National Bank of Lockport.....	43,920 54	47,596 78	43,584 62	24,280 23
National Bank of Malone.....	13,739 58	17,150 71	17,000 32	20,024 42
Middletown National Bank, of Middletown	49,009 34	44,696 58	30,471 74	35,995 05
National Mohawk Valley Bank, of Mohawk	41,768 81	38,542 81	35,426 56	49,191 20
First National Bank of Morrisville	27,480 95	38,357 25	37,705 31	35,270 42
National Bank of Newburgh.....	111,339 74	101,383 33	69,604 43	84,281 70
First National Bank of New York	97,197 43	151,107 15	231,119 65	394,296 90
Second National Bank of New York	128,913 67	189,021 72	148,540 57	152,180 02
Third National Bank of New York.....	130,033 93	107,930 53	81,419 39	83,894 33
Fourth National Bank of New York	80,698 45	104,067 74	143,161 21	225,771 96
Fifth National Bank of New York	48,922 83	39,123 77	41,103 44	cr. 1,257 41
Sixth National Bank of New York.....	77,714 12	65,187 80	39,778 53	49,778 53
Eighth National Bank of New York.....	18,383 38	56,271 41	57,568 39	41,411 75
Ninth National Bank of New York.....	175,591 99	126,876 29	239,237 06	271,678 60
Tenth National Bank of New York	166,435 85	190,125 26	164,065 50	271,260 47
Atlantic National Bank of New York.....	54,637 84	53,682 61	51,538 28	51,538 28
National Broadway Bank of New York	45,400 38	45,400 38	45,400 38	45,400 38
Central National Bank of New York.....	122,466 17	129,543 49	437,282 68	124,906 24
National Bank of Commerce, in New York.....	351,558 36	551,139 69	412,995 18	493,550 30
National Bank of the Commonwealth, in N. Y....	95,135 85	79,999 31	77,907 86	141,145 33
New York County National Bank, in New York....	86,186 95	92,194 39	56,880 32	81,939 11
Croton National Bank, in New York.....	28,743 73	30,743 73		
National Currency Bank of New York.....	10,169 29	94,766 79	92,109 96	84,291 21
East River National Bank of New York.....	80,726 79	65,107 71	51,460 70	68,522 15
New York National Exchange Bank of N. Y....	59,514 11	109,516 51	49,105 52	111,715 53
Leather Manufacturers' National Bank of N. Y....	26,452 50	26,452 50	26,452 50	26,452 50
Merchants' Exchange National Bank of N. Y....	58,787 32	59,787 32	40,787 32	42,787 32
Ocean National Bank of New York.....	146,229 56	114,275 09	135,339 20	125,007 22
National Park Bank of New York.....	242,489 12	254,636 57	207,252 76	293,515 90
St. Nicholas National Bank of New York City....	2 23	2 23	2 23	2 23
First National Bank of Oswego	20,768 30	16,817 30	13,748 30	51,762 95
First National Bank of Palmyra	45,792 89	39,597 23	28,358 54	37,869 36
National Bank of Potsdam.....	7,031 11	11,889 78	6,396 56	11,847 42
First National Bank of Poughkeepsie	22,273 61	29,283 60	23,979 59	35,486 76
Falkkill National Bank of Poughkeepsie.....	50,415 18	53,232 89	35,120 82	59,854 21
First National Bank of Rochester	20,237 22	31,528 89	33,062 55	53,960 64
Traders' National Bank of Rochester.....	77,466 15	89,449 44	26,884 20	47,238 63
First National Bank of Rondout	35,817 52	35,817 52	26,109 98	36,396 45
First National Bank of Sandy Hill	20,945 63	13,298 28	17,553 66	5,320 89
First National Bank of Seneca Falls	24,405 08	34,308 77	25,439 81	35,466 07
First National Bank of Sing Sing	28,234 77	27,851 51	29,151 15	29,852 81
First National Bank of Skaneateles	21,070 17	21,117 99	21,117 99	21,480 51
First National Bank of South Worcester	14,262 21	15,174 09	15,724 09	17,020 15
First National Bank of Syracuse.....	57,470 13	55,768 65	44,994 54	62,137 43
Second National Bank of Syracuse.....	54,452 36	44,909 71	38,145 66	52,968 72
Third National Bank of Syracuse.....	78,943 94	95,484 76	58,883 65	74,136 91
First National Bank of Troy.....	74,008 54	29,852 62	43,333 79	53,795 74
Troy City National Bank of Troy	74,823 38	34,962 87	47,641 28	60,632 99
Second National Bank of Utica	88,611 22	73,513 11	70,292 44	78,183 16
Wyoming County National Bank, Warsaw.....	17,166 67	18,977 16	20,663 70	21,160 95
First National Bank of Warwick	18,671 40	18,906 33	21,903 47	27,116 18
First National Bank of Watertown.....	26,278 36	26,998 94	42,560 84	21,848 88
First National Bank of Westfield	15,197 40	10,185 85	18,162 86	26,707 18
First National Bank of Yonkers	25,549 89	37,599 99	40,374 07	26,377 20
PENNSYLVANIA.				
First National Bank of Alleghany	62,733 96	39,083 12	55,769 52	52,344 81
First National Bank of Allentown	25,765 34	30,286 99	23,311 05	29,597 11

Statement from the books of the Treasurer of the United States, &c.—Continued.

Title of bank.	March, 1867.	April, 1867.	May, 1867.	June, 1867.
PENNSYLVANIA—Continued.				
Second National Bank of Allentown	\$33,291 49	\$32,738 69	\$23,578 64	\$28,746 12
First National Bank of Altoona	42,783 17	28,247 51	24,247 89	29,166 25
First National Bank of Bethlehem	40,336 05	23,560 52	26,503 79	38,767 50
First National Bank of Carlisle	39,169 75	37,676 50	23,468 59	35,771 15
First National Bank of Danville	21,979 24	25,381 84	27,783 96	32,707 80
Easton National Bank, Easton	63,537 40	69,213 10	28,287 56	36,345 88
First National Bank of Erie	41,744 57	35,923 27	33,964 47	21,349 57
Keystone National Bank of Erie	40,658 97	45,198 37	30,602 04	10,531 75
First National Bank of Franklin	16,928 34	24,444 68	21,939 82	21,242 14
Venango National Bank of Franklin	223,889 04	223,889 04	223,889 04	223,889 04
First National Bank of Gettysburg	28,139 70	34,331 79	19,941 48	25,624 83
First National Bank of Harrisburg	29,064 42	32,635 36	30,965 30	23,390 39
Harrisburg National Bank, Harrisburg	34,749 34	23,099 20	34,302 44	25,300 57
First National Bank of Lancaster	26,529 46	24,516 49	27,182 12	21,846 35
Farmers' National Bank of Lancaster	88,737 94	105,953 63	74,163 16	109,568 66
Lewisburg National Bank, Lewisburg	31,399 13	16,399 13	25,149 22	25,149 22
First National Bank of Marietta	21,245 42	39,687 90	27,687 90	15,031 29
Second National Bank of Mauch Chunk	31,647 03	34,077 40	28,870 11	31,026 81
First National Bank of Meadville	53,165 12	45,148 30	36,280 22	26,469 48
First National Bank of Minersville	593 96	4,308 16	4,808 16	5,919 09
National Bank of Lawrence Co., at New Castle ..	41,084 34	35,486 73	29,555 53	41,968 31
First National Bank of Norristown	56,589 14	49,312 04	37,197 73	51,843 12
First National Bank of Philadelphia	486,417 50	826,011 11	393,648 06	365,694 40
Second National Bank of Philadelphia	301,588 62	79,381 64	60,068 28	50,075 53
Third National Bank of Philadelphia	74,683 17	67,921 83	59,121 88	76,271 88
Fourth National Bank of Philadelphia	53,985 16	59,290 55	49,080 23	63,681 00
Central National Bank of Philadelphia	1,593,015 57	131,485 85	677,918 43	219,753 72
City National Bank of Philadelphia	61,106 24	64,563 72	53,340 97	60,073 14
Consolidation National Bank of Philadelphia ..	27,737 10	46,531 41	25,831 68	45,771 64
Corn Exchange National Bank of Philadelphia ..	115,994 67	141,976 42	64,884 87	296,172 91
National Exchange Bank of Philadelphia	105,489 51	134,134 91	105,490 32	162,351 40
Farmers and Mechanics' Nat'l B'k of Philadelphia.	92,489 05	92,055 65	87,629 62	88,629 62
Girard National Bank of Philadelphia	75,379 52	58,881 41	45,865 48	69,487 71
National Bank of Germantown, of Philadelphia.	34,813 58	30,855 29	40,796 20	32,792 20
Philadelphia National Bank, of Philadelphia ..	68,286 62	71,286 62	39,196 93	57,709 79
First National Bank of Pittsburg	36,951 78	50,554 09	24,051 61	68,873 26
Third National Bank of Pittsburg	38,433 77	24,277 55	34,974 93	43,824 94
Fourth National Bank of Pittsburg	147,318 38	50,443 38	144,683 13	110,758 13
Exchange National Bank of Pittsburg	54,854 53	93,805 84	74,540 75	133,482 44
First National Bank of Pittston	9,565 95	14,535 88	13,005 01	21,655 50
Pennsylvania National Bank, of Pottsville	47,390 16	58,111 60	24,200 74	43,598 64
First National Bank of Reading	49,892 47	48,787 25	40,123 79	47,068 23
First National Bank of Scranton	27,407 57	24,858 20	23,765 25	30,334 26
Second National Bank of Scranton	17,879 77	22,295 48	22,295 48	27,295 48
First National Bank of Strasburgh	32,050 33	32,106 33	27,639 77	32,869 55
First National Bank of Towanda	33,023 05	21,909 52	20,794 69	19,631 55
First National Bank of Warren	28,518 67	32,863 60	20,233 14	25,134 67
First National Bank of West Chester	33,420 27	25,037 22	29,142 37	39,393 20
First National Bank of Wilkesbarre	33,055 69	36,023 84	24,438 66	26,484 14
Second National Bank of Wilkesbarre	62,091 57	66,612 14	38,848 17	54,738 71
First National Bank of Williamsport	46,563 73	36,689 47	34,236 98	49,815 04
First National Bank of York	30,796 90	39,371 27	32,938 12	43,000 11
NEW JERSEY.				
First National Bank of Camden	22,446 80	22,092 08	35,129 56	29,887 09
First National Bank of Elizabeth	41,139 69	38,159 85	25,899 99	30,440 47
First National Bank of Jersey City	65,975 17	52,151 24	95,442 54	65,132 41
Second National Bank of Jersey City	79,077 70	116,562 88	69,198 77	86,247 52
First National Bank of Morristown	37,636 15	25,285 51	25,771 36	31,709 19
First National Bank of Newark	25,691 94	114,978 75	52,371 31	95,385 80
Second National Bank of Newark	101,747 82	62,008 64	110,644 03	87,141 34
First National Bank of Paterson	67,181 30	93,925 91	48,888 06	53,074 39
First National Bank of Plainfield	32,898 71	36,641 04	27,697 99	46,098 47
First National Bank of Somerville	40,697 41	30,896 77	21,720 84	33,375 18
First National Bank of Trenton	43,572 01	49,147 62	24,063 08	34,692 71
DELAWARE.				
First National Bank of Wilmington	40,289 62	46,463 48	51,470 84	61,998 87
MARYLAND.				
Farmers' National Bank of Annapolis	1,079 47	786 42	959 71	617 19
First National Bank of Baltimore	189,037 79	305,570 98	355,409 94	397,108 17
Second National Bank of Baltimore	129,196 76	128,025 34	114,029 52	136,051 97
Third National Bank of Baltimore				
Exchange National Bank of Baltimore	10	10	10	10
Nat'l Farmers and Planters' Bank of Baltimore	96,782 48	103,283 93	116,004 64	109,758 18
First National Bank of Frederick	45,161 75	50,239 15	40,184 27	51,937 15

Statement from the books of the Treasurer of the United States, &c.—Continued.

Title of bank.	March, 1867.	April, 1867.	May, 1867.	June, 1867.
DISTRICT OF COLUMBIA.				
First National Bank of Washington.....	\$2,306,461 24	\$866,444 91	\$513,811 40	\$756,745 00
National Bank of the Metropolis, of Washington.....	529,835 46	579,214 70	573,964 70	573,964 70
National Bank of the Republic, of Washington.....	80,567 32	101,739 70	82,470 31	77,668 52
Merchants' National Bank of Washington.....	4,499 48	4,499 48	4,499 48	4,499 48
National Metropolitan Bank of Washington.....	168 36	168 36	168 36	168 36
National Bank of Commerce, of Georgetown.....	105,902 13	160,452 38	145,952 38	146,452 38
VIRGINIA.				
Lynchburg National Bank, of Lynchburg.....	42,303 01	57,538 40	43,067 19	39,354 28
First National Bank of Norfolk.....	27,730 01	62,530 46	34,734 21	23,504 05
Exchange National Bank of Norfolk.....	27,985 32	70,536 79	49,793 57	17,241 91
First National Bank of Richmond.....	39,265 63	35,572 17	20,816 46	46,252 82
National Exchange Bank of Richmond.....	26,145 88	50,424 65	18,811 98	21,131 13
National Bank of Virginia, of Richmond.....	48,088 92	25,158 92	32,727 27	.....
WEST VIRGINIA.				
First National Bank of Parkersburg.....	33,390 16	40,572 92	20,609 56	24,923 62
Merchants' Nat'l B'k of West Va., at Pt. Pleasant.....	31,627 79	38,541 51	23,622 70	26,605 42
Merchants' Nat'l B'k of West Va., at Wheeling.....	72,166 58	40,166 98	47,935 09	55,534 47
First National Bank of Wheeling.....	40,500 01	19,738 58	32,056 64	28,960 64
OHIO.				
First National Bank of Akron.....	23,282 13	29,630 20	25,091 16	26,475 82
Farmers' National Bank of Ashtabula.....	19,024 15	25,411 03	15,666 15	16,988 42
First National Bank of Bridgeport.....	16,714 37	12,768 43	13,081 49	15,559 63
First National Bank of Bryan.....	32,894 07	16,891 25	36,371 08	23,741 72
First National Bank of Cadiz.....	16,701 13	19,220 85	20,596 10	22,546 46
First National Bank of Canton.....	26,210 26	25,892 16	22,405 59	40,192 42
First National Bank of Chillicothe.....	27,868 36	26,628 86	40,861 77	51,760 29
First National Bank of Cincinnati.....	1,189,542 35	1,181,069 63	1,110,552 03	1,007,644 97
Second National Bank of Cincinnati.....	32,364 48	43,908 08	29,803 30	37,578 25
Third National Bank of Cincinnati.....	339,855 04	425,076 72	352,014 53	334,454 48
Fourth National Bank of Cincinnati.....	116,171 38	121,735 91	74,892 04	107,672 43
Central National Bank of Cincinnati.....	106,421 57	130,955 18	139,816 95	178,317 91
First National Bank of Circleville.....	21,014 16	23,997 42	30,750 92	34,115 50
First National Bank of Cleveland.....	52,000 57	38,898 34	91,774 33	73,231 48
Second National Bank of Cleveland.....	109,233 61	76,660 29	66,398 66	93,101 65
Commercial National Bank of Cleveland.....	6,363 06	52,261 78	53,439 76	63,737 42
Merchants' National Bank of Cleveland.....	104,136 47	170,651 79	82,331 68	137,578 56
First National Bank of Columbus.....	33,244 14	33,059 29	33,811 54	34,507 31
National Exchange Bank of Columbus.....	8,069 73	9,884 91	16,435 85	32,118 32
Franklin National Bank of Columbus.....	9,372 85	6,410 49	9,406 37	13,685 76
First National Bank of Dayton.....	50,269 65	62,920 58	49,139 99	44,921 51
Second National Bank of Dayton.....	23,841 02	25,949 29	28,875 67	30,629 26
First National Bank of Elyria.....	18,906 69	17,399 00	22,070 17	16,393 20
First National Bank of Findlay.....	22,113 08	25,687 18	15,056 71	17,817 79
First National Bank of Fremont.....	15,668 85	13,586 51	16,589 36	15,608 76
First National Bank of Gallipolis.....	2,143 66	1,694 84	1,471 96	1,901 24
First National Bank of Hamilton.....	90,715 20	74,321 95	54,205 96	62,590 42
First National Bank of Ironton.....	18,168 99	19,640 28	19,518 48	24,455 78
Second National Bank of Ironton.....	13,690 59	13,788 49	15,586 49	15,586 49
First National Bank of McConnellsville.....	43,308 16	26,874 11	27,604 35	21,862 27
First National Bank of Mansfield.....	14,498 56	11,415 31	17,497 15	cr. 1,887 59
First National Bank of Oberlin.....	14,492 49	14,492 49	8,900 59	8,900 59
First National Bank of Portsmouth.....	25,459 46	31,567 64	23,477 90	22,147 60
Second National Bank of Ravenna.....	25,862 59	29,591 90	16,847 67	20,049 24
First National Bank of Sandusky.....	29,307 96	31,574 50	23,579 64	27,456 50
Second National Bank of Sandusky.....	21,511 19	30,126 15	24,471 54	28,252 71
First National Bank of South Charleston.....	15,209 98	15,385 98	17,736 83	20,644 65
First National Bank of Springfield.....	33,541 29	37,218 81	28,926 33	36,272 97
First National Bank of Toledo.....	48,622 08	55,113 46	44,890 48	65,612 06
Second National Bank of Toledo.....	73,562 35	55,938 38	44,885 84	70,154 08
First National Bank of Troy.....	35,188 93	34,295 68	18,483 69	19,562 31
Champaign National Bank of Urbana.....	72,448 84	27,028 28	23,425 54	48,490 40
First National Bank of Xenia.....	27,071 38	29,224 36	33,464 91	24,027 52
Second National Bank of Zanesville.....	35,445 94	27,983 43	26,794 83	28,307 24
INDIANA.				
First National Bank of Evansville.....	37,954 45	38,741 67	32,955 74	37,311 71
Evansville National Bank, Evansville.....	56,136 53	48,184 39	35,142 99	48,913 31
First National Bank of Fort Wayne.....	19,019 65	21,187 21	23,966 94	12,327 22
Fort Wayne National Bank, of Fort Wayne.....	17,681 63	25,730 94	36,611 91	19,501 75
First National Bank of Indianapolis.....	12,029 96	18,296 32	20,796 32	26,629 31
Indianapolis National Bank, of Indianapolis.....	30,212 48	24,975 87	52,031 16	61,552 53
Indiana National Bank, of Indianapolis.....	30,043 96	17,921 91	25,444 81	15,033 89

Statement from the books of the Treasurer of the United States, &c.—Continued.

Title of bank.	March, 1867.	April, 1867.	May, 1867.	June, 1867.
INDIANA—Continued.				
First National Bank of La Fayette	\$41,192 11	\$41,339 79	\$48,050 47	\$72,746 57
National State Bank of La Fayette.....	15,825 51	17,182 61	19,354 00	35,181 10
First National Bank of Lawrenceburg	58,177 38	56,156 38	26,301 57	30,931 83
First National Bank of Madison	34,120 37	16,719 83	16,164 54	19,164 54
National Branch Bank of Madison	33,921 10	40,303 07	46,849 35	99,999 97
First National Bank of New Albany.....	37,736 89	38,448 88	28,194 04	32,263 91
Richmond National Bank, of Richmond.....	33,605 11	22,071 19	27,438 50	30,289 52
First National Bank of Terre Haute	16,207 57	18,140 60	28,140 38	14,121 71
National State Bank of Terre Haute.....	35,879 55	34,760 55	19,499 94	28,842 49
ILLINOIS.				
Alton National Bank of Alton	33,280 44	27,781 29	27,370 19	34,237 82
First National Bank of Aurora.....	23,669 32	29,823 52	18,644 57	18,947 77
First National Bank of Batavia.....	25,454 57	28,327 60	18,030 96	21,832 79
First National Bank of Cairo				
City National Bank of Cairo.....	33,662 50	36,488 48	23,864 86	29,465 74
First National Bank of Centralia	29,231 68	11,678 39	17,676 20	18,831 28
First National Bank of Charleston.....	26,922 66	29,759 60	29,092 32	27,250 64
First National Bank of Chicago	129,226 84	127,249 20	99,316 94	102,904 30
Second National Bank of Chicago.....	140,662 88	96,294 95	94,422 64	cr. 3 66
Third National Bank of Chicago.....	68,528 77	94,411 34	98,140 61	111,699 34
Fourth National Bank of Chicago	45,342 38	41,071 83	30,593 29	46,723 99
Fifth National Bank of Chicago	59,788 80	61,000 54	47,216 63	34,887 23
Mechanics' National Bank of Chicago.....	14,014 86	8,899 39	8,899 39	43,041 38
Union National Bank of Chicago	50,711 47	58,949 45	48,720 16	29,108 66
First National Bank of Freeport.....	30,100 34	12,970 87	28,594 68	29,177 18
First National Bank of Galesburg	23,248 56	23,900 42	27,130 22	29,367 72
Second National Bank of Galesburg	26,039 08	28,979 01	29,979 01	30,207 18
First National Bank of Peoria	34,875 51	37,422 92	26,437 81	17,808 80
Second National Bank of Peoria.....	27,340 61	37,299 54	25,406 09	28,407 80
First National Bank of Quincy	127,898 27	80,908 33	62,459 00	86,700 44
Winnebago National Bank of Rockford.....	20,007 15	21,729 01	21,069 26	33,047 16
First National Bank of Rock Island.....	20,043 49	17,681 30	7,757 48	15,195 42
First National Bank of Springfield	38,442 45	18,848 11	25,456 22	38,480 95
Ridgely National Bank of Springfield.....	39,112 67	17,748 58	8,537 59	6,116 16
MICHIGAN.				
First National Bank of Ann Arbor	21,712 60	22,874 92	27,721 60	28,393 63
Second National Bank of Detroit.....	65,321 99	70,410 88	116,366 01	94,518 76
First National Bank of Fenton	31,194 05	28,527 35	10,846 85	22,883 33
City National Bank of Grand Rapids	8,420 48	18,966 91	21,724 12	13,619 27
First National Bank of Marshal.....	28,475 17	26,564 88	28,861 05	42,662 16
First National Bank of Pontiac.....	21,721 14	20,411 14	33,769 14	27,718 21
WISCONSIN.				
First National Bank of Janesville.....	19,653 76	24,914 12	18,440 27	20,201 59
First National Bank of Madison	6,967 67	13,855 35	22,758 23	1,402 71
First National Bank of Milwaukee	40,479 41	41,501 60	50,678 85	94,728 13
National Exchange Bank of Milwaukee.....	58,517 18	30,136 04	89,858 77	72,860 27
First National Bank of Monroe	17,925 99	20,738 81	23,058 99	20,906 40
First National Bank of Oshkosh	40,252 89	26,062 83	16,712 39	29,504 86
MINNESOTA.				
First National Bank of St. Paul	47,747 31	1,508 75	47,647 95	41,103 80
IOWA.				
First National Bank of Burlington.....	19,853 43	43,600 60	27,344 86	44,839 18
First National Bank of Davenport.....	29,911 57	48,108 88	12,811 28	18,142 52
Davenport National Bank, of Davenport	17,484 10	20,245 46	13,145 81	20,976 13
First National Bank of Des Moines	4,509 73	10,270 08	3,895 38	10,671 62
National State Bank of Des Moines.....	cr. 3,435 15	cr. 3,243 80	965 85	11,750 93
First National Bank of Dubuque	31,348 80	10,177 61	22,117 49	7,974 71
Merchants' National Bank of Dubuque	30,641 98	39,812 45	42,231 76	8,293 83
Iowa City National Bank, Iowa City.....				
First National Bank of Mount Pleasant.....	40,407 11	32,862 56	27,921 90	19,626 93
First National Bank of McGregor.....	1,999 90			
MISSOURI.				
Central National Bank of Boonville	50,934 34	60,101 49	35,873 77	37,430 80
First National Bank of Hannibal	34,864 40	28,920 32	27,969 55	20,806 67
First National Bank of St. Louis.....	57,974 13	31,033 19	66,170 20	76,141 91
Second National Bank of St. Louis.....	101,287 85	100,067 60	71,616 32	89,369 82
Third National Bank of St. Louis	138,027 80	122,992 42	80,592 71	171,837 94
Fourth National Bank of St. Louis	82,738 69	88,356 02	55,303 28	85,903 24

Statement from the books of the Treasurer of the United States, &c.—Continued.

Title of bank.	March, 1867.	April, 1867.	May, 1867.	June, 1867.
KENTUCKY.				
First National Bank of Covington	\$60,366 16	\$66,144 77	\$69,274 00	\$80,057 27
First National Bank of Lexington	30,084 32	28,378 95	41,457 98	19,536 80
Lexington City National Bank, Lexington	47,092 74	22,123 45	33,795 94	30,148 72
First National Bank of Louisville.....	22,544 69	26,727 12	31,064 06	45,939 58
TENNESSEE.				
First National Bank of Chattanooga	18,542 98	18,542 98	18,308 09	23,320 79
First National Bank of Knoxville.....	cr. 4,968 41	4,100 02	9,586 90	24,226 53
First National Bank of Memphis	90,010 93	230,268 64	83,303 47	70,605 40
Merchants' National Bank of Memphis.....	71,833 91	142,010 66	55,842 07	61,976 25
Tennessee National Bank of Memphis	59,495 49	114,266 43	104,266 43	cr. 3,862 71
First National Bank of Nashville	223,422 84	69,204 60	84,668 58	96,077 60
Second National Bank of Nashville	99,991 33	80,755 76	49,770 76	64,879 70
NORTH CAROLINA.				
National Bank of New Berne	43,564 00	31,655 24	18,367 91	20,775 64
Raleigh National Bank of N. C., at Raleigh	48,410 73	45,080 58	59,698 08	54,423 87
First National Bank of Salem	29,532 45	33,665 95	22,750 76	21,588 70
First National Bank of Wilmington.....	.....	30,711 61	21,065 12	47,508 94
GEORGIA.				
Atlanta National Bank, of Atlanta.....	48,228 71	41,403 45	39,855 83	41,629 87
Georgia National Bank of Atlanta	62,737 18	60,644 32	62,285 80	45,233 97
Chattahooche National Bank of Columbus	42,639 77	117,097 77	68,487 97	121,346 07
Merchants' National Bank of Savannah.....	73,161 47	79,795 21	48,936 55	52,406 67
Savannah National Bank, of Savannah.....	54,831 55	84,386 86	67,453 29	57,655 31
ALABAMA.				
First National Bank of Mobile.....	110,447 65	109,746 72	104,442 19	89,624 40
First National Bank of Selma	105,857 76	135,332 76	166,766 83	179,758 83
LOUISIANA.				
First National Bank of New Orleans.....	451,191 81	173,551 15	171,077 12	215,560 37
Louisiana National Bank of New Orleans	181,947 74	160,018 98	139,514 47	105,237 40
TEXAS.				
First National Bank of Galveston.....	79,268 22	87,042 33	27,140 10	67,591 45
Texas National Bank of Galveston	47,702 85	7,768 34	77,495 19	27,889 25
San Antonio National Bank	4,703 69	9,131 56	21,464 81	38,392 74
ARKANSAS.				
Merchants' National Bank of Little Rock	40,838 95	115,100 52	91,502 16	41,930 01
KANSAS.				
First National Bank of Leavenworth	cr. 1,431 31	23,378 03	22,936 35	40,287 73
Second National Bank of Leavenworth.....	267 33	17,406 89	13,589 92	22,728 10
NEBRASKA.				
First National Bank of Omaha	11,803 71	31,927 02	9,044 70	9,674 64
Omaha National Bank, of Omaha .....	.....	.....	.....	4,000 00
COLORADO.				
Colorado National Bank of Denver.....	2,121 46	6,912 90	3,747 13	13,173 95
First National Bank of Denver.....	8,028 54	6,692 70	13,379 39	9,495 32
MONTANA.				
First National Bank of Helena.....	cr. 11,894 58	cr. 11,894 58	cr. 11,894 58	cr. 10,616 42
OREGON.				
First National Bank of Portland.....	32,376 33	56,360 87	28,414 96	36,692 47

Statement from the books of the Treasurer of the United States, &c.—Continued.

Title of bank.	July, 1867.	Aug., 1867.	Sept., 1867.	Oct., 1867.
MAINE.				
First National Bank of Augusta.....	\$36,731 65	\$46,903 79	\$24,706 90	\$12,886 25
First National Bank of Bangor.....	42,485 29	39,106 18	20,206 77	7,970 00
Second National Bank of Bangor.....	17,735 04	26,168 28	6,092 37	5,530 72
First National Bank of Bath.....	38,897 55	39,144 08	23,316 06	20,055 53
First National Bank of Brunswick.....	35,608 84	25,515 45	15,515 45	22,305 59
First National Bank of Lewiston.....	38,837 34	54,433 50	34,985 76	50,538 14
First National Bank of Portland.....	111,831 56	107,719 12	57,347 25	11,894 93
Canal National Bank of Portland.....	22,007 29	51,422 60	35,129 17	3,740 65
Merchants' National Bank of Portland.....	24,924 95	32,514 63	19,206 18	11,181 23
NEW HAMPSHIRE.				
Connecticut River National Bank of Charlestown.....	41,012 36	31,839 14	31,176 24	26,321 30
First National Bank of Concord.....	47,649 92	54,661 19	41,125 64	42,191 36
Cheshire National Bank of Keene.....	19,733 92	33,833 33	22,746 54	30,227 00
Laconia National Bank, of Laconia.....	25,500 67	30,486 79	26,379 24	32,807 48
First National Bank of Manchester.....	77,914 78	86,785 01	71,623 02	85,867 59
First National Bank of Nashua.....	58,970 10	80,152 82	56,041 42	69,666 55
First National Bank of Portsmouth.....	7,238 25	16,409 85	41,880 92	50,352 01
Nat'l Mechanics and Traders' Bank of Portsmouth.....	83,283 45	47,464 82	56,070 93	22,651 34
VERMONT.				
First National Bank of Bennington.....	26,527 81	35,040 47	20,669 81	18,695 16
First National Bank of Brandon.....	13,459 33	12,618 76	11,302 94	11,302 94
Brandon National Bank, of Brandon.....	19,753 79	21,332 83	22,410 79	22,730 79
First National Bank of Brattleboro'.....	15,939 95	35,707 58	15,900 48	21,656 50
First National Bank of Burlington.....	25,885 52	25,209 95	30,899 29	10,949 43
Merchants' National Bank of Burlington.....	704 96	28,154 46	28,945 99	17,657 53
Montpelier National Bank, of Montpelier.....	47,850 27	40,815 76	40,114 08	13,218 00
First National Bank of North Bennington.....	26,210 51	30,705 44	7,705 44	15,781 22
Rutland County National Bank, of Rutland.....	10,064 82	19,896 42	22,216 65	6,105 63
First National Bank of Springfield.....	22,198 86	41,740 45	24,535 77	28,587 87
First National Bank of St. Albans.....	23,944 06	24,147 91	22,337 51	22,337 51
MASSACHUSETTS.				
First National Bank of Adams.....	15,895 63	56,393 15	23,443 50	27,601 56
First National Bank of Barre.....	85,699 46	36,413 86	26,797 16	27,778 74
First National Bank of Boston.....	301,004 50	234,573 77	586,164 28	174,138 03
Second National Bank of Boston.....	117,461 62	175,315 26	98,837 93	75,239 80
Third National Bank of Boston.....	56,196 50	150,368 44	62,185 27	60,879 06
Blackstone National Bank of Boston.....	26,937 18	61,128 50	37,603 55	65,374 71
Boston National Bank, of Boston.....	237,671 61	184,968 66	126,479 60	156,265 25
National Hide and Leather Bank of Boston.....				
Merchants' National Bank of Boston.....	154,466 77	198,487 70	146,498 09	114,940 47
National Bank of the Republic, Boston.....	263,032 15	182,000 42	115,793 29	133,704 74
Bunker Hill National Bank of Charlestown.....	171,394 60	102,990 54	86,996 35	76,118 12
First National Bank of Cambridge.....	77,226 71	55,658 24	39,192 88	30,522 15
First National Bank of Fall River.....	53,637 52	69,611 24	54,713 97	53,057 50
Massasoit National Bank of Fall River.....	63,980 71	78,624 92	60,883 03	60,651 30
Framingham National Bank, of Framingham.....	52,465 21	64,817 95	66,283 27	62,882 58
First National Bank of Grafton.....	34,828 00	69,458 10	36,674 29	51,391 47
First National Bank of Greenfield.....	26,342 24	27,785 49	28,923 26	25,973 08
First National Bank of Haverhill.....	100,881 69	86,456 09	80,738 13	111,822 82
Lancaster National Bank of Lancaster.....	52,766 57	42,386 30	15,734 69	33,638 17
First National Bank of Lowell.....	91,619 58	136,854 69	121,887 21	138,295 73
Merchants' National Bank of Lowell.....	92,260 49	151,911 28	63,037 76	126,719 31
First National Bank of Marlboro'.....	31,978 30	49,385 09	19,285 09	35,822 97
First National Bank of New Bedford.....	42,840 89	46,175 52	45,989 09	49,287 66
Merchants' National Bank of New Bedford.....	27,305 05	79,140 48	67,207 65	68,314 09
First National Bank of Newburyport.....	62,548 68	62,750 30	44,322 18	55,645 46
Mechanics' National Bank of Newburyport.....	30,493 17	31,851 28	23,403 10	23,403 10
First National Bank of Newton.....	156,497 98	156,497 98	156,497 98	156,497 98
Adams National Bank of North Adams.....	36,471 31	64,978 66	39,209 92	43,410 37
First National Bank of Northampton.....	70,739 19	41,041 73	29,233 11	30,348 28
Randolph National Bank, of Randolph.....	99,460 17	105,224 17	73,959 59	72,885 28
National Rockland Bank of Roxbury.....	96,627 01	140,615 03	67,112 80	177,364 07
First National Bank of Salem.....	144,258 53	142,184 13	113,517 84	136,706 54
First National Bank of Springfield.....	5,931 85	70,452 64	26,662 01	29,817 68
Second National Bank of Springfield.....	25,534 72	87,610 41	32,384 30	51,304 26
Third National Bank of Springfield.....	8,495 03	57,698 22	28,664 41	35,783 10
Bristol County National Bank of Taunton.....	123,054 13	117,026 50	89,792 56	86,711 79
First National Bank of Worcester.....	115,618 87	57,405 50	58,355 04	67,757 07
City National Bank of Worcester.....	85,587 93	85,979 01	82,479 01	102,834 83
Worcester National Bank, of Worcester.....	34,563 69	55,004 07	47,248 07	58,573 06

Statement from the books of the Treasurer of the United States, &c.—Continued.

Title of bank.	July, 1867.	Aug., 1867.	Sept., 1867.	Oct., 1867.
RHODE ISLAND.				
First National Bank of Newport	\$65,604 12	\$52,462 86	\$32,565 81	\$37,533 88
First National Bank of Providence	496,352 91	223,103 08	198,186 80	213,818 49
Second National Bank of Providence	160,637 02	153,919 49	85,949 60	143,664 69
CONNECTICUT.				
First National Bank of Bridgeport	133,257 53	113,372 65	84,529 04	84,439 71
First National Bank of Hartford	228,411 16	189,956 59	99,693 89	146,700 31
Charter Oak National Bank of Hartford	158,879 91	112,948 40	118,398 98	62,272 41
First National Bank of New Haven	55,079 36	44,529 29	89,297 76	31,251 77
Second National Bank of New Haven	148,031 29	151,518 52	76,444 39	110,807 75
First National Bank of New London	103,237 94	42,187 21	71,192 57	61,215 11
First National Bank of Norwich	67,385 47	86,827 46	66,290 46	69,167 64
Second National Bank of Norwich	40,305 54	48,341 57	29,945 03	46,763 51
Rockville National Bank, of Rockville	38,519 13	30,496 67	23,242 22	23,242 22
First National Bank of Stamford	51,983 76	26,486 89	21,401 19	26,577 14
First National Bank of Suffield	38,553 91	28,618 84	23,388 20	27,437 63
NEW YORK.				
First National Bank of Albany	246,916 02	199,572 02	110,681 33	133,619 14
First National Bank of Albion	18,168 33	29,455 66	23,411 14	32,160 78
First National Bank of Auburn	44,296 40	53,462 32	31,957 57	34,863 38
First National Bank of Batavia	15,982 89	24,829 77	17,289 98	20,804 12
First National Bank of Bath	39,032 02	52,792 98	38,670 13	38,591 68
First National Bank of Binghamton	40,413 23	31,651 09	26,571 57	23,845 61
National City Bank of Brooklyn	95,381 84	170,594 31	74,636 81	114,902 16
Nassau National Bank of Brooklyn	143,422 09	169,615 56	87,799 12	84,845 27
First National Bank of Buffalo	70,517 32	83,479 18	62,337 35	47,031 82
Third National Bank of Buffalo	58,249 37	32,440 13	37,540 47	43,402 98
Farmers and Mechanics' National Bank of Buffalo	50,164 08	52,712 04	51,489 45	41,875 45
First National Bank of Canandaigua	35,631 36	37,203 91	37,025 71	21,721 05
First National Bank of Chittenango	21,875 83	25,111 51	25,938 66	22,651 51
First National Bank of Cooperstown	32,065 77	46,803 98	25,714 97	25,298 47
Second National Bank of Cooperstown	35,042 46	26,344 20	24,160 82	19,013 23
First National Bank of Cortland	33,213 82	21,071 72	24,467 16	25,495 01
First National Bank of Ellenville	27,080 79	33,712 23	21,469 31	22,009 31
First National Bank of Elmira	45,353 52	42,079 55	23,627 10	26,447 97
Second National Bank of Elmira	69,290 04	58,809 79	46,749 63	56,540 55
First National Bank of Fishkill Landing	43,149 27	23,525 87	22,125 87	21,025 87
National Fulton County Bank of Gloversville	50,521 61	41,168 53	65,323 98	52,828 81
First National Bank of Glen's Falls	47,303 91	19,471 54	22,634 40	24,456 09
First National Bank of Havana	19,392 29	24,713 96	15,851 73	17,516 46
First National Bank of Hudson	41,041 11	24,771 11	20,789 90	25,744 42
First National Bank of Jamestown	18,130 27	26,481 46	23,673 69	22,630 07
First National Bank of Kingston	94,705 83	122,281 38	84,982 63	49,950 00
First National Bank of Lockport	29,174 66	35,966 62	29,835 63	29,500 24
National Bank of Malone	27,400 54	34,192 99	17,584 42	23,460 61
Middletown National Bank, of Middletown	46,527 58	55,575 71	30,820 08	40,865 69
National Mohawk Valley Bank of Mohawk	37,238 29	29,336 58	22,656 18	35,540 47
First National Bank of Morrisville	46,078 27	34,081 86	15,830 59	23,320 32
National Bank of Newburgh	95,363 32	120,955 90	89,174 26	103,350 57
First National Bank of New York	277,601 03	401,567 36	222,302 35	231,871 06
Second National Bank of New York	207,956 33	126,246 68	90,275 76	87,668 99
Third National Bank of New York	89,312 11	76,499 42	52,311 54	83,458 98
Fourth National Bank of New York	146,824 54	320,510 38	189,730 61	222,066 90
Fifth National Bank of New York	24,430 44	26,553 27	26,553 27	26,553 27
Sixth National Bank of New York	62,276 70	105,012 28	112,933 81	88,284 89
Eighth National Bank of New York	77,461 33	38,068 80	56,144 89	44,742 01
Ninth National Bank of New York	226,459 27	258,877 18	197,539 69	281,909 88
Tenth National Bank of New York	141,266 47	166,375 74	118,393 70	142,088 98
Atlantic National Bank of New York	55,428 33	56,769 80	47,893 72	46,535 44
National Broadway Bank of New York	45,400 38	184,471 97	115,941 20	112,538 30
Central National Bank of New York	142,460 00	165,871 52	108,395 30	131,819 04
National Bank of Commerce in New York	541,226 45	444,282 72	284,193 08	368,027 45
Nat'l Bank of the Commonwealth in New York	131,004 54	100,694 91	62,152 44	57,036 97
New York County National Bank in New York	136,776 19	68,222 68	87,037 02	64,385 52
Croton National Bank of New York				
National Currency Bank of New York	55,973 15	148,715 98	113,614 73	75,617 23
East River National Bank of New York	67,331 49	89,852 06	34,435 20	35,784 55
New York Nat'l Exchange Bank of New York	108,337 94	124,738 09	52,815 54	64,733 45
Leather Manufacturers' Nat'l Bank of New York	26,452 50	33,554 52	33,554 52	33,554 52
Merchants' Exchange National Bank of New York	43,787 32	50,716 48	32,716 48	36,716 48
Ocean National Bank of New York	111,274 98	194,203 50	129,582 62	122,123 79
National Park Bank of New York	374,606 50	422,777 10	200,632 84	249,193 91
First National Bank of Oswego	24,396 81	33,393 54	20,960 72	21,363 34
First National Bank of Palmyra	35,364 04	51,744 25	35,421 35	41,864 95
National Bank of Potsdam	32,420 40	24,832 76	21,382 68	24,139 18
First National Bank of Poughkeepsie	47,929 88	45,362 55	24,688 08	30,834 37

Statement from the books of the Treasurer of the United States, &c.—Continued.

Title of bank.	July, 1867.	Aug., 1867.	Sept., 1867.	Oct., 1867.
NEW YORK—Continued.				
Fallkill National Bank of Poughkeepsie	\$62,437 14	\$69,870 64	\$44,830 69	\$53,275 81
First National Bank of Rochester	52,243 59	66,948 09	43,891 98	39,453 01
Traders' National Bank of Rochester	79,645 59	87,379 75	40,278 56	50,680 78
First National Bank of Rondout	24,183 45	35,183 81	26,899 07	23,404 51
First National Bank of Sandy Hill	31,320 87	36,095 31	16,698 00	23,367 94
First National Bank of Sing Sing	18,032 94	59,181 75	30,479 74	28,015 82
First National Bank of Skaneateles	26,205 82	32,802 89	18,717 37	19,445 31
First National Bank of South Worcester	18,200 23	21,944 94	23,049 57	24,531 65
First National Bank of Syracuse	76,538 76	80,729 86	47,341 16	55,419 52
Second National Bank of Syracuse	59,662 16	50,409 57	31,771 03	40,111 59
Third National Bank of Syracuse	123,585 70	69,089 50	55,211 58	61,888 74
First National Bank of Troy	32,526 19	117,609 13	40,897 89	42,322 67
Troy City National Bank, of Troy	14,796 10	116,661 91	37,491 89	40,795 24
Second National Bank of Utica	121,633 66	90,978 35	73,146 16	69,403 87
Wyoming County National Bank of Warsaw ...	28,381 68	29,642 55	17,442 55	19,784 65
First National Bank, of Warwick	19,200 18	21,235 34	20,631 23	20,631 23
First National Bank of Watertown	35,464 49	49,757 30	29,563 10	23,205 76
First National Bank of Westfield	26,567 76	27,008 45	20,821 78	28,804 90
First National Bank of Yonkers	33,938 29	61,119 03	19,116 93	44,896 82
First National Bank of Seneca Falls	24,658 98	32,210 30	21,912 81	25,922 80
PENNSYLVANIA.				
First National Bank of Alleghany	65,032 38	161,902 68	65,101 39	58,160 51
First National Bank of Allentown	33,930 85	32,046 15	25,962 00	29,399 91
Second National Bank of Allentown	23,451 46	29,200 02	23,927 42	22,236 50
First National Bank of Altoona	33,924 44	28,532 92	29,869 42	26,801 91
First National Bank of Bethlehem	37,287 18	39,483 65	26,866 15	23,780 48
First National Bank of Carlisle	25,492 78	40,998 70	31,298 51	20,167 86
First National Bank of Danville	27,775 97	33,402 31	24,288 91	29,733 77
Easton National Bank, of Easton	49,231 46	70,714 71	45,906 10	58,603 66
First National Bank of Erie	33,699 65	49,198 51	21,206 76	20,690 24
Keystone National Bank of Erie	26,104 21	27,518 43	35,677 59	25,109 43
First National Bank of Franklin	23,593 09	24,600 23	24,602 05	22,734 05
Venango National Bank of Franklin	288,889 04	288,889 04	288,889 04	288,889 04
First National Bank of Gettysburg	31,704 44	26,174 58	22,609 95	30,309 86
First National Bank of Harrisburg	29,436 26	28,010 79	25,833 33	26,971 49
Harrisburg National Bank, of Harrisburg	40,314 50	38,236 93	24,398 65	21,497 75
First National Bank of Lancaster	22,932 56	10,604 93	17,064 91	22,719 54
Farmers' National Bank of Lancaster	93,017 70	112,488 75	71,797 60	145,480 21
Lewisburg National Bank, of Lewisburg	28,315 75	31,092 02	26,437 73	20,616 40
First National Bank of Marietta	21,171 83	24,768 63	17,007 09	23,948 22
Second National Bank of Mauch Chunk	32,205 95	49,231 13	23,383 06	28,101 65
First National Bank of Meadville	20,403 82	39,337 22	35,240 10	37,579 93
First National Bank of Minersville	10,808 17	3,557 36	42,245 12	35,399 41
National Bank of Lawrence Co., at Newcastle ..	30,887 77	45,978 18	38,181 26	35,392 26
First National Bank of Norristown	75,054 05	45,056 09	41,289 89	38,207 01
First National Bank of Philadelphia	207,581 08	430,611 33	366,145 99	321,054 51
Second National Bank of Philadelphia	89,324 26	59,870 27	46,568 01	54,933 17
Third National Bank of Philadelphia	70,534 56	49,139 39	39,013 34	39,013 34
Fourth National Bank of Philadelphia	64,577 04	54,420 14	31,312 31	49,260 74
Central National Bank of Philadelphia	231,761 63	214,409 13	69,409 13	89,409 13
City National Bank of Philadelphia	57,998 81	43,648 80	55,674 75	47,650 83
Consolidation National Bank of Philadelphia ...	40,379 05	40,946 62	25,946 62	31,191 96
Corn Exchange National Bank of Philadelphia ..	362,962 64	439,623 30	220,799 37	367,965 69
National Exchange Bank of Philadelphia	101,778 77	121,971 53	70,353 85	121,847 59
Farmers and Mechanics' Nat'l B'k of Philadelphia.	134,630 94	136,230 69	113,494 31	137,913 59
Girard National Bank of Philadelphia	87,656 69	52,312 93	50,643 53	69,618 32
National Bank of Germantown, of Philadelphia.	45,404 86	26,787 81	35,679 73	34,754 85
Philadelphia National Bank, of Philadelphia	47,709 79	59,331 31	51,280 06	62,280 06
First National Bank of Pittsburg	102,595 76	146,461 22	53,324 51	103,904 11
Third National Bank of Pittsburg	44,754 06	46,148 41	46,531 68	47,172 16
Fourth National Bank of Pittsburg	135,011 97	169,515 19	75,946 56	115,142 15
Exchange National Bank of Pittsburg	127,837 98	104,089 80	133,550 20	90,369 23
First National Bank of Pittston	34,158 42	39,127 52	33,000 73	33,166 97
Pennsylvania National Bank of Pottsville	62,965 29	112,174 66	42,288 24	55,353 18
First National Bank of Reading	58,089 31	36,646 99	37,002 15	46,935 61
First National Bank of Scranton	33,557 18	24,455 82	25,994 03	30,844 91
Second National Bank of Scranton	42,580 41	27,580 41	25,372 13	33,905 84
First National Bank of Strasburg	18,219 71	21,186 97	23,934 22	19,437 28
First National Bank of Towanda	20,871 92	25,521 30	20,856 98	26,459 34
First National Bank of Warren	27,604 69	43,064 80	29,604 68	21,152 86
First National Bank of West Chester	51,754 47	56,464 20	45,005 80	42,870 18
First National Bank of Wilkesbarre	40,613 66	23,013 42	27,747 40	28,711 31
Second National Bank of Wilkesbarre	80,889 03	85,823 26	57,009 79	70,874 05
First National Bank of Williamsport	41,863 30	64,577 11	35,964 39	37,202 06
First National Bank of York	38,097 68	69,516 63	45,230 45	46,347 83

Statement from the books of the Treasurer of the United States, &c.—Continued.

Title of bank.	July, 1867.	Aug., 1867.	Sept., 1867.	Oct., 1867.
NEW JERSEY.				
First National Bank of Camden	\$38,238 91	\$34,394 20	\$29,612 33	\$39,425 07
First National Bank of Elizabeth	38,825 94	32,411 87	22,626 93	28,937 44
First National Bank of Jersey City	77,318 25	77,622 13	68,060 43	71,444 88
Second National Bank of Jersey City	77,805 36	110,527 32	50,260 82	91,711 81
First National Bank of Morristown	34,610 20	44,140 71	61,480 35	50,970 36
First National Bank of Newark	40,405 55	186,108 77	63,258 49	109,082 62
Second National Bank of Newark	123,796 30	178,119 86	94,172 05	55,864 36
First National Bank of Paterson	66,129 54	76,561 27	54,510 58	58,157 68
First National Bank of Plainfield	89,650 09	70,450 55	30,751 22	21,748 23
First National Bank of Somerville	29,286 11	38,892 85	26,722 20	26,285 51
First National Bank of Trenton	49,291 43	44,217 07	42,046 49	46,927 70
DELAWARE.				
First National Bank of Wilmington	46,399 89	69,733 03	119,324 47	72,383 73
MARYLAND.				
Farmers' National Bank of Annapolis	404 56	6,767 31	8,905 66	10,336 02
First National Bank of Baltimore	397,346 86	300,891 92	213,355 53	259,574 52
Second National Bank of Baltimore	119,337 36	102,721 88	100,593 81	114,651 98
Third National Bank of Baltimore				
Exchange National Bank of Baltimore				
Nat'l Farmers' and Planters' Bank of Baltimore	83,655 08	106,456 73	81,070 34	89,234 68
First National Bank of Frederick	51,486 97	48,873 98	73,662 35	49,042 11
DISTRICT OF COLUMBIA.				
First National Bank of Washington	356,390 24	830,735 22	744,274 58	1,322,140 50
National Bank of the Metropolis, Washington	555,762 59	551,821 84	551,821 84	551,753 84
National Bank of the Republic, Washington	155,226 98	98,756 59	88,190 51	86,464 74
Merchants' National Bank of Washington	4,499 48	4,499 48	4,499 48	4,499 48
National Metropolitan Bank of Washington	168 36	168 36	168 36	168 36
National Bank of Commerce of Georgetown	146,452 38	147,016 07	47,516 07	47,516 07
VIRGINIA.				
Lynchburg National Bank, Lynchburg	51,927 37	24,258 29	35,557 26	37,038 45
First National Bank of Norfolk	5,267 70	5,090 64	16,631 15	288 69
Exchange National Bank of Norfolk	14,919 74	23,593 80	21,549 70	7,477 94
First National Bank of Richmond	2,440 66	35,150 53	17,235 91	11,191 38
National Exchange Bank of Richmond	39,645 44	22,981 57	45,816 02	33,161 12
WEST VIRGINIA.				
First National Bank of Parkersburg	38,822 87	38,404 66	29,269 26	28,010 93
Merchants' Nat'l Bank of W. Va., Pt. Pleasant. ...	32,821 02	24,632 04	25,332 92	32,107 96
Merchants' Nat'l Bank of W. Va., Wheeling	77,959 10	66,309 10	9,603 78	11,862 63
First National Bank of Wheeling	52,337 60	72,972 04	46,214 04	24,122 33
OHIO.				
First National Bank of Akron	41,236 22	32,690 47	38,085 94	36,090 89
Farmers' National Bank of Ashtabula	28,432 48	22,494 22	26,548 73	23,443 56
First National Bank of Bridgeport	20,448 23	37,096 20	33,176 01	26,765 49
First National Bank of Bryan	23,896 72	24,352 39	22,854 44	22,473 94
First National Bank of Cadiz	25,659 59	23,141 80	21,889 77	26,169 07
First National Bank of Canton	31,755 43	30,195 74	22,346 90	23,741 02
First National Bank of Chillicothe	39,286 83	60,251 51	44,926 76	49,158 41
First National Bank of Cincinnati	834,223 70	789,840 66	887,134 03	843,484 85
Second National Bank of Cincinnati	55,945 39	52,314 40	16,715 19	34,905 69
Third National Bank of Cincinnati	286,682 70	298,633 19	345,241 21	343,672 87
Fourth National Bank of Cincinnati	149,826 92	102,267 45	87,939 25	96,540 44
Central National Bank of Cincinnati	181,604 71	163,247 07	154,763 66	147,060 70
First National Bank of Circleville	38,452 34	69,541 59	37,736 21	40,425 46
First National Bank of Cleveland	73,821 90	87,898 33	27,845 59	45,046 18
Second National Bank of Cleveland	139,358 46	101,837 44	59,215 08	97,544 66
Commercial National Bank of Cleveland	71,108 42	91,292 75	34,788 98	53,610 06
Merchants' National Bank of Cleveland	94,329 21	101,044 90	56,967 38	85,101 13
First National Bank of Columbus	67,273 90	75,459 31	39,175 78	44,621 43
National Exchange Bank of Columbus	42,187 27	45,356 21	15,613 28	18,967 52
Franklin National Bank of Columbus	43,969 51	22,222 08	23,400 75	23,355 76
First National Bank of Dayton	67,701 79	55,191 30	53,451 59	45,278 11
Second National Bank of Dayton	33,333 38	38,415 31	26,266 88	20,418 65
First National Bank of Elyria	30,031 72	33,436 06	19,165 31	14,693 89
First National Bank of Findlay	47,125 24	23,620 67	20,827 49	22,443 39
First National Bank of Fremont	18,937 15	28,397 80	18,516 46	20,524 86
First National Bank of Gallipolis	2,618 53	11,946 84	12,625 63	7,984 44
First National Bank of Hamilton	81,571 95	70,717 72	53,728 79	56,194 09

Statement from the books of the Treasurer of the United States, &c.—Continued.

Title of bank.	July, 1867.	Aug., 1867.	Sept., 1867.	Oct., 1867.
OHIO—Continued.				
First National Bank of Ironton.....	\$24,455 78	\$45,112 77	\$17,530 31	\$20,849 35
Second National Bank of Ironton.....	19,435 92	30,174 72	23,722 45	23,722 45
First National Bank of McConnellsville.....	35,147 64	32,241 79	19,385 82	26,578 33
First National Bank of Mansfield.....	18,593 07	40,859 77	30,986 14	22,318 03
First National Bank of Oberlin.....	9,900 59	9,900 59	9,900 59	10,900 59
First National Bank of Portsmouth.....	31,281 03	39,252 23	20,094 64	21,593 84
Second National Bank of Ravenna.....	28,796 63	33,522 89	16,612 55	24,633 03
First National Bank of Sandusky.....	29,276 46	43,669 22	23,275 87	27,874 99
Second National Bank of Sandusky.....	17,200 61	43,659 26	23,765 96	26,441 40
First National Bank of South Charleston.....	33,127 70	27,011 76	22,058 60	24,658 90
First National Bank of Springfield.....	25,945 23	39,407 91	21,174 61	28,236 51
First National Bank of Toledo.....	54,142 75	26,668 11	41,288 37	53,004 01
Second National Bank of Toledo.....	48,080 49	38,373 38	53,539 50	52,834 39
First National Bank of Troy.....	24,428 71	32,889 01	22,894 94	21,203 78
Champaign National Bank of Urbana.....	41,788 66	41,545 09	34,037 97	25,542 62
First National Bank of Xenia.....	27,033 16	35,598 75	24,591 66	27,782 88
Second National Bank of Zanesville.....	40,358 10	42,378 51	27,697 48	26,646 76
INDIANA.				
First National Bank of Evansville.....	47,982 20	43,957 80	48,960 54	46,447 13
Evansville National Bank, Evansville.....	35,038 42	44,653 26	39,344 21	34,126 14
First National Bank of Fort Wayne.....	16,406 12	30,155 18	16,366 16	14,544 32
Fort Wayne National Bank, Fort Wayne.....	45,929 10	37,209 06	20,381 84	10,814 36
First National Bank of Indianapolis.....	6,825 22	7,007 11	26,071 88	2,072 63
Indianapolis National Bank, Indianapolis.....	9,612 18	24,465 06	20,886 23	10,190 49
Indiana National Bank of Indianapolis.....	4,776 53	36,797 81	34,921 55	3,406 99
First National Bank of La Fayette.....	59,500 13	59,790 60	44,758 21	35,479 78
National State Bank of La Fayette.....	53,795 29	45,077 19	23,790 34	13,095 93
First National Bank of Lawrenceburgh.....	19,104 07	43,572 55	30,667 00	25,732 54
First National Bank of Madison.....	33,477 39	50,554 79	20,661 73	26,106 56
National Branch Bank of Madison.....	56,591 53	57,418 31	13,687 90	13,230 36
First National Bank of New Albany.....	57,906 18	34,705 73	28,463 96	41,109 25
Richmond National Bank, Richmond.....	41,543 04	22,010 06	24,993 71	22,335 85
First National Bank of Terre Haute.....	29,812 15	37,505 73	22,198 57	26,872 03
National State Bank of Terre Haute.....	43,219 24	22,236 94	29,218 89	23,869 14
ILLINOIS.				
Alton National Bank, of Alton.....	31,167 83	60,709 57	38,600 65	41,510 17
First National Bank of Aurora.....	67,415 47	26,723 65	24,921 72	26,449 64
First National Bank of Batavia.....	28,722 36			
First National Bank of Cairo.....				
City National Bank of Cairo.....	41,150 06	35,345 38	17,603 92	12,478 32
First National Bank of Centralia.....	32,798 27	24,606 16	23,180 30	1,765 66
First National Bank of Charleston.....	24,968 68	25,589 48	15,530 39	15,532 82
First National Bank of Chicago.....	178,232 92	121,905 83	92,128 30	113,293 13
Second National Bank of Chicago.....	cr. 3 66	cr. 3 66	cr. 3 66	
Third National Bank of Chicago.....	110,010 49	128,456 39	69,530 09	126,732 14
Fourth National Bank of Chicago.....	72,158 09	37,612 82	43,235 07	29,949 97
Fifth National Bank of Chicago.....	68,669 23	35,241 32	23,125 45	32,062 99
Mechanics' National Bank of Chicago.....	97,186 44	56,577 09	50,350 61	35,638 84
Union National Bank of Chicago.....	56,132 18	27,184 98	22,122 13	28,358 24
First National Bank of Freeport.....	36,520 05	22,750 10	26,364 60	28,324 93
First National Bank of Galesburg.....	17,078 21	38,168 77	19,194 07	23,654 48
Second National Bank of Galesburg.....	19,707 18	41,847 11	29,901 49	27,911 44
First National Bank of Peoria.....	34,849 93	48,580 32	33,807 43	30,880 25
Second National Bank of Peoria.....	20,046 50	33,067 16	22,500 05	21,290 11
First National Bank of Quincy.....	86,034 49	93,212 28	63,923 35	89,427 51
Winnebago National Bank of Rockford.....	56,213 79	40,621 53	19,917 35	23,636 36
First National Bank of Rock Island.....	686 33	48,850 38	17,694 97	21,432 38
First National Bank of Springfield.....	67,091 92	59,644 94	52,605 13	81,629 89
Ridgely National Bank of Springfield.....	42,489 59	48,721 86	25,418 09	27,183 87
MICHIGAN.				
First National Bank of Ann Arbor.....	28,542 06	30,584 18	18,573 19	23,141 67
Second National Bank of Detroit.....	100,564 57	208,090 61	166,437 74	44,521 68
First National Bank of Fenton.....	25,832 11	31,915 73	22,466 87	24,101 31
City National Bank of Grand Rapids.....	19,196 83	37,683 60	24,778 87	28,855 73
First National Bank of Marshall.....	18,422 41	30,694 09	27,366 03	18,590 99
First National Bank of Pontiac.....	25,474 91	39,180 82	29,099 65	29,763 65
WISCONSIN.				
First National Bank of Janesville.....	25,027 70	26,139 63	28,556 83	25,799 08
First National Bank of Madison.....	8,207 13	20,257 84	20,864 67	17,587 22
First National Bank of Milwaukee.....	88,403 42	90,458 50	69,496 27	18,951 63
National Exchange Bank of Milwaukee.....	79,936 09	124,051 09	54,457 43	78,044 04
First National Bank of Monroe.....	29,431 25	31,136 29	24,060 88	17,543 90
First National Bank of Oshkosh.....	17,715 24	56,249 61	20,890 87	22,447 83

Statement from the books of the Treasurer of the United States, &c.—Continued.

Title of bank.	July, 1867.	Aug., 1867.	Sept., 1867.	Oct., 1867.
MINNESOTA.				
First National Bank of St. Paul.....	\$46,399 89	\$105,318 19	\$103,843 18	\$43,233 44
IOWA.				
First National Bank of Burlington.....	25,611 25	31,489 51	21,349 13	21,549 46
First National Bank of Davenport.....	18,999 86	67,455 71	20,405 55	30,171 16
Davenport National Bank, Davenport.....	3,709 00	33,343 68	25,608 75	42,778 25
First National Bank of Des Moines.....	17,935 29	21,980 34	16,361 47	21,891 23
National State Bank of Des Moines.....	23,732 36	26,828 71	14,880 11	9,762 00
First National Bank of Dubuque.....	30,887 12	38,408 94	32,906 43	13,104 78
Merchants' National Bank of Dubuque.....	18,533 87	44,046 90	17,218 20	.....
Iowa City National Bank, Iowa City.....	.....	.....	.....	.....
First National Bank of Mount Pleasant.....	24,109 35	28,559 05	21,519 34	29,370 25
First National Bank of McGregor.....	.....	.....	.....	.....
MISSOURI.				
Central National Bank of Boonville.....	46,237 84	64,484 90	37,599 45	49,459 18
First National Bank of Hannibal.....	35,424 01	45,049 17	64,354 10	23,392 05
First National Bank of St. Louis.....	56,077 56	77,443 06	57,947 13	86,554 67
Second National Bank of St. Louis.....	89,162 20	117,910 47	96,040 62	105,518 95
Third National Bank of St. Louis.....	163,608 02	198,301 17	190,312 77	189,647 31
Fourth National Bank of St. Louis.....	51,444 35	61,383 46	59,626 15	58,166 74
KENTUCKY.				
First National Bank of Covington.....	85,661 48	70,604 13	65,015 50	83,484 15
First National Bank of Lexington.....	27,765 15	31,253 53	21,228 01	35,626 01
Lexington City National Bank, Lexington.....	35,025 69	49,326 76	18,918 96	37,959 04
First National Bank of Louisville.....	63,888 79	68,839 78	63,547 22	71,174 80
TENNESSEE.				
First National Bank of Chattanooga.....	26,366 06	25,874 11	37,381 62	23,896 34
First National Bank of Knoxville.....	24,158 39	34,129 71	cr. 797 55	46,412 22
First National Bank of Memphis.....	41,881 68	75,813 31	52,619 48	60,883 40
Merchants' National Bank of Memphis.....	72,099 20	.....	.....	.....
Tennessee National Bank of Memphis.....	cr. 12 40	cr. 12 40	cr. 12 40	cr. 12 40
First National Bank of Nashville.....	76,519 07	56,279 87	106,848 75	100,588 15
Second National Bank of Nashville.....	49,479 70	62,230 12	70,750 20	48,773 67
NORTH CAROLINA.				
National Bank of New Berne.....	31,831 43	30,830 00	23,905 02	26,674 41
Raleigh National Bank of N. Carolina, Raleigh..	41,791 12	49,748 48	36,815 94	7,777 47
First National Bank of Salem.....	44,824 42	38,941 43	27,553 32	39,548 53
First National Bank of Wilmington.....	38,245 71	44,513 35	8,414 77	38,811 94
GEORGIA.				
Atlanta National Bank of Atlanta.....	12,857 37	29,407 39	28,988 84	53,987 60
Georgia National Bank of Atlanta.....	11,223 18	.....	.....	.....
Chattahoochee National Bank of Columbus.....	125,540 93	44,850 93	48,490 93	90,392 36
Merchants' National Bank of Savannah.....	63,259 48	43,750 01	21,163 98	18,705 11
Savannah National Bank, Savannah.....	88,028 04	47,063 95	34,609 23	42,099 33
ALABAMA.				
First National Bank of Mobile.....	75,632 79	183,156 60	cr. 39 00	.....
First National Bank of Selma.....	179,758 83	58,468 11	183,156 60	183,156 60
LOUISIANA.				
First National Bank of New Orleans.....	215,560 37	215,560 37	215,560 37	215,575 37
Louisiana National Bank of New Orleans.....	cr. 25,407 28	cr. 125 00	cr. 125 00	.....
TEXAS.				
First National Bank of Galveston.....	48,457 51	56,935 52	54,858 89	46,256 19
Texas National Bank of Galveston.....	161,280 03	11,155 17	31,640 78	24,646 58
San Antonio National Bank.....	16,247 29	25,534 12	32,712 24	25,190 56
ARKANSAS.				
Merchants' National Bank of Little Rock.....	12,768 08	42,972 39	61,315 64	cr. 40,340 22
KANSAS.				
First National Bank of Leavenworth.....	24,858 26	26,117 71	774 14	10,498 29
Second National Bank of Leavenworth.....	29,709 85	62,461 72	8,984 70	7,172 55

Statement from the books of the Treasurer of the United States, &c.—Continued.

Title of bank.	July, 1867.	Aug., 1867.	Sept., 1867.	Oct., 1867.
NEBRASKA.				
First National Bank of Omaha	\$5,644 05	\$46,931 98	\$1,720 61	\$2,314 91
Omaha National Bank, Omaha	11,373 27	20,078 66	cr. 12,144 21	12,587 04
COLORADO.				
Colorado National Bank of Denver.....	30,044 09	37,318 72	33,223 30	41,878 60
First National Bank of Denver	15,782 65	15,985 13	22,425 12	31,080 40
MONTANA.				
First National Bank of Helena.....	cr. 16,395 61	cr. 16,395 61	7,710 43	7,093 81
OREGON.				
First National Bank of Portland.....	36,830 98	30,864 52	29,562 02	62,082 72

Title of bank.	October 31, 1867.	Title of bank.	October 31, 1867.
MAINE.		MASSACHUSETTS—Continued.	
First National Bank of Augusta.....	\$33,271 58	First National Bank of Haverhill.....	\$129,946 35
First National Bank of Bangor	15,949 37	Lancaster National Bank of Lancaster ..	42,257 79
Second National Bank of Bangor.....	11,995 27	First National Bank of Lowell	171,772 71
First National Bank of Bath.....	23,654 31	Merchants' National Bank of Lowell	134,538 23
First National Bank of Brunswick	23,684 84	First National Bank of Marlboro'.....	25,822 97
First National Bank of Lewiston.....	52,292 74	First National Bank of New Bedford	54,446 23
First National Bank of Portland	31,988 37	Merchants' National B'k of New Bedford..	63,764 99
Canal National Bank of Portland	7,851 77	First National Bank of Newburyport....	75,165 15
Merchants' National Bank of Portland ..	4,345 39	Mechanics' National B'k of Newburyport..	39,214 86
NEW HAMPSHIRE.		First National Bank of Newton	156,497 98
Connecticut River N'l B'k of Charlestown.	29,146 54	Adams National Bank of North Adams..	58,047 41
First National Bank of Concord.....	16,396 11	First National Bank of Northampton....	43,799 72
Cheshire National Bank of Keene	29,664 16	Randolph National Bank of Randolph...	80,176 86
Laconia National Bank, of Laconia.....	31,968 05	National Rockland Bank of Roxbury....	84,880 49
First National Bank of Manchester.....	109,064 76	First National Bank of Salem.....	150,865 94
First National Bank of Nashua.....	71,238 26	First National Bank of Springfield	30,525 69
First National Bank of Portsmouth.....	44,081 50	Second National Bank of Springfield	61,920 31
N'l Mechanics and Traders' B'k of do ...	40,276 82	Third National Bank of Springfield	55,062 42
VERMONT.		Bristol County National B'k of Taunton..	119,508 93
First National Bank of Bennington.....	21,222 74	First National Bank of Worcester.....	75,128 57
First National Bank of Brandon.....	11,386 59	City National Bank of Worcester	114,053 87
Brandon National Bank, of Brandon.....	22,730 79	Worcester National Bank of Worcester..	51,673 07
First National Bank of Brattleboro'.....	20,701 64	RHODE ISLAND.	
First National Bank of Burlington.....	6,180 66	First National Bank of Newport.....	17,503 84
Merchants' National Bank of Burlington..	20,420 37	First National Bank of Providence	191,277 62
Montpelier National Bank, of Montpelier..	19,042 38	Second National Bank of Providence....	128,510 34
First National Bank of North Bennington..	26,583 54	CONNECTICUT.	
Rutland Co. National Bank, of Rutland..	8,090 63	First National Bank of Bridgeport.....	106,755 24
First National Bank of Springfield.....	24,406 87	First National Bank of Hartford	111,139 91
First National Bank of St. Albans	17,826 37	Charter Oak National Bank of Hartford..	146,901 61
MASSACHUSETTS.		First National Bank of New Haven	28,532 39
First National Bank of Adams	31,926 25	Second National Bank of New Haven....	121,535 38
First National Bank of Barre.....	44,256 38	First National Bank of New London	78,799 87
First National Bank of Boston	429,935 85	First National Bank of Norwich.....	80,256 27
Second National Bank of Boston.....	121,799 82	Second National Bank of Norwich.....	42,016 72
Third National Bank of Boston	35,879 06	Rockville National Bank, of Rockville...	18,460 59
Blackstone National Bank of Boston	54,081 07	First National Bank of Stamford.....	29,937 84
Boston National Bank, of Boston.....	136,591 67	First National Bank of Suffield	31,683 25
National Hide and Leather Bank, Boston..	122,195 13	NEW YORK.	
Merchants' National Bank of Boston	148,366 86	First National Bank of Albany	104,757 00
National Bank of the Republic, Boston..	91,101 91	First National Bank of Albion	30,410 76
Bunker Hill National B'k of Charlestown..	37,930 53	First National Bank of Auburn	45,469 82
First National Bank of Cambridge.....	65,674 56	First National Bank of Batavia	23,083 71
Massasoit National Bank of Fall River ..	93,916 06	First National Bank of Bath	42,107 24
Framingham Nat'l B'k, of Framingham...	67,296 30	First National Bank of Binghamton.....	25,500 52
First National Bank of Grafton	57,491 47	National City Bank of Brooklyn	140,823 27
First National Bank of Greenfield.....	30,261 11	Nassau National Bank of Brooklyn.....	71,466 63
		First National Bank of Buffalo.....	45,733 29

Statement from the books of the Treasurer of the United States, &c.—Continued.

Title of bank.	October 31, 1867.	Title of bank.	October 31, 1867.
NEW YORK—Continued.		PENNSYLVANIA—Continued.	
Third National Bank of Buffalo.....	\$48,981 37	First National Bank of Carlisle.....	\$31,491 11
Farmers and Mech's N'l B'k of Buffalo .	47,964 68	First National Bank of Danville.....	22,555 62
First National Bank of Canandaigua	22,947 18	Easton National Bank of Easton	48,617 30
First National Bank of Chittenango	23,086 77	First National Bank of Erie.....	31,067 62
First National Bank of Cooperstown	21,067 88	Keystone National Bank of Erie.....	23,514 68
Second National Bank of Cooperstown ..	19,769 85	First National Bank of Franklin	29,019 83
First National Bank of Cortland	27,251 74	Venango National Bank of Franklin.....	288,889 04
First National Bank of Ellenville.....	23,509 31	First National Bank of Gettysburg	29,181 23
First National Bank of Elmira	cr. 170 50	First National Bank of Harrisburg	81,838 23
Second National Bank of Elmira.....	60,983 02	Harrisburg National Bank of Harrisburg.	32,654 05
First National Bank of Fishkill Landing.	24,181 41	First National Bank of Lancaster	23,415 49
National Fulton Co. B'k of Gloversville .	42,301 89	Farmers' National Bank of Lancaster....	109,100 98
First National Bank of Glen's Falls	26,694 59	Lewisburg National Bank of Lewisburg.	24,880 94
First National Bank of Havana	17,983 74	First National Bank of Marietta	26,245 34
First National Bank of Hudson	27,533 10	Second National Bank of Mauch Chunk.	23,892 46
First National Bank of Jamestown	27,270 95	First National Bank of Meadville	46,924 52
First National Bank of Kingston	49,950 00	First National Bank of Minersville	35,399 41
First National Bank of Lockport.....	33,439 78	N'l B'k of Lawrence Co. at New Castle..	32,397 14
National Bank of Malone	27,717 64	First National Bank of Norristown.....	56,402 99
Middletown National B'k of Middletown.	41,437 93	First National Bank of Philadelphia.....	387,127 09
National Mohawk Valley B'k of Mohawk.	44,873 14	Second National Bank of Philadelphia ..	48,436 31
First National Bank of Morrisville.....	28,570 59	Third National Bank of Philadelphia....	44,013 34
National Bank of Newburgh	119,552 58	Fourth National Bank of Philadelphia...	38,616 02
First National Bank of New York.....	334,614 03	Central National Bank of Philadelphia...	99,409 13
Second National Bank of New York.....	77,623 46	City National Bank of Philadelphia	57,847 55
Third National Bank of New York.....	95,953 59	Consolidation Nat'l Bank of Philadelphia.	31,191 96
Fourth National Bank of New York.....	360,570 71	Corn Exchange Nat'l B'k of Philadelphia.	242,891 04
Fifth National Bank of New York.....	26,553 27	Nat'l Exchange Bank of Philadelphia...	113,725 38
Sixth National Bank of New York	70,483 40	Farmers and Mechanics' Nat'l B'k of Phila	149,727 07
Eighth National Bank of New York.....	54,450 96	Girard National Bank of Philadelphia...	119,395 61
Ninth National Bank of New York.....	233,799 42	Nat'l B'k of Germantown, of Philadelphia	39,688 91
Tenth National Bank of New York	134,509 40	Philadelphia Nat'l Bank, of Philadelphia.	49,280 06
Atlantic National Bank of New York....	32,825 32	First National Bank of Pittsburg.....	69,484 69
National Broadway Bank of New York .	94,167 21	Third National Bank of Pittsburg.....	48,385 25
Central National Bank of New York.....	157,828 70	Fourth National Bank of Pittsburg.....	106,072 36
National B'k of Commerce in New York.	283,108 09	Exchange National Bank of Pittsburg...	152,398 81
N'l B'k of the Commonwealth in N. York.	94,290 27	First National Bank of Pittston	34,829 13
New York County N'l B'k, New York ..	59,971 84	Pennsylvania Nat'l Bank of Pottsville...	54,768 67
Croton National Bank, New York.....	.....	First National Bank of Reading.....	43,386 08
National Currency Bank of New York ..	81,108 98	First National Bank of Scranton	27,203 90
East River National Bank of New York.	28,250 09	Second National Bank of Scranton.....	27,711 25
New York N'l Exchange B'k, New York.	59,793 64	First National Bank of Strasburgh.....	20,080 72
Leather Manufacturers' N'l B'k of N. Y..	33,554 52	First National Bank of Towanda	29,987 04
Merchants' Exchange N'l B'k of N. York.	40,716 48	First National Bank of Warren.....	23,601 29
Ocean National Bank of New York	91,901 35	First National Bank of West Chester....	43,486 11
National Park Bank of New York.....	256,751 87	First National Bank of Wilkesbarre.....	24,776 48
First National Bank of Oswego.....	8,447 42	Second National Bank of Wilkesbarre...	66,183 90
First National Bank of Palmyra.....	39,395 34	First National Bank of Williamsport....	38,750 97
National Bank of Potsdam.....	20,765 75	First National Bank of York	59,118 31
First National Bank of Poughkeepsie...	29,568 41		
Falkill National Bank of Poughkeepsie.	55,622 53	NEW JERSEY.	
First National Bank of Rochester	41,876 30	First National Bank of Camden.....	27,309 56
Traders' National Bank of Rochester....	39,485 79	First National Bank of Elizabeth	29,870 89
First National Bank of Rondout.....	21,009 37	First National Bank of Jersey City.....	83,964 01
First National Bank of Sandy Hill	14,486 04	Second National Bank of Jersey City ...	81,514 43
First National Bank of Sing Sing.....	33,853 65	First National Bank of Morristown	49,289 67
First National Bank of Skaneateles.....	19,792 97	First National Bank of Newark.....	83,244 62
First National Bank of South Worcester.	26,090 36	Secopd National Bank of Newark.....	120,344 92
First National Bank of Syracuse	39,781 80	First National Bank of Paterson	66,852 03
Second National Bank of Syracuse.....	40,591 22	First National Bank of Plainfield	49,366 52
Third National Bank of Syracuse	63,425 64	First National Bank of Somerville	25,642 22
First National Bank of Troy.....	66,710 01	First National Bank of Trenton.....	45,284 31
Troy City National Bank of Troy.....	48,560 45		
Second National Bank of Utica	83,477 58	DELAWARE.	
Wyoming County Nat'l B'k of Warsaw .	20,760 45	First National Bank of Wilmington	57,258 99
First National Bank of Warwick.....	21,482 46		
First National Bank of Watertown.....	32,943 45	MARYLAND.	
First National Bank of Westfield.....	22,760 94	Farmers' National Bank of Annapolis...	1,823 22
First National Bank of Yonkers.....	85,019 92	First National Bank of Baltimore.....	234,103 14
First National Bank of Seneca Falls.....	32,007 31	Second National Bank of Baltimore.....	112,278 11
PENNSYLVANIA.		Third National Bank of Baltimore.....	.....
First National Bank of Alleghany.....	50,328 79	Exchange National Bank of Baltimore ..	.....
First National Bank of Allentown.....	32,903 61	Nat'l Farmers and Planters' B'k of Balt..	100,232 58
Second National Bank of Allentown	28,244 62	First National Bank of Frederick	50,448 20
First National Bank of Altoona	24,297 00		
First National Bank of Bethlehem.....	20,623 12		

Statement from the books of the Treasurer of the United States, &c.—Continued.

Title of bank.	October 31, 1867.	Title of bank.	October 31, 1867.
DISTRICT OF COLUMBIA.		INDIANA—Continued.	
Nat'l Bank of Commerce of Georgetown.	\$47,516 07	Indianapolis Nat'l Bank, of Indianapolis.	\$11,041 62
First National Bank of Washington.....	785,455 12	Indiana National Bank of Indianapolis..	15,183 87
Nat'l B'k of the Metropolis, of Washington	551,753 84	First National Bank of La Fayette.....	39,727 18
Nat'l B'k of the Republic, of Washington.	78,705 88	National State Bank of La Fayette.....	30,051 75
Merchants' National Bank, Washington..	4,499 48	First National Bank of Lawrenceburgh..	33,771 12
Nat'l Metropolitan Bank of Washington.	168 36	First National Bank of Madison.....	30,014 04
VIRGINIA.		National Branch Bank of Madison.....	15,310 07
Lynchburg Nat'l Bank, of Lynchburg...	48,886 90	First National Bank of New Albany....	29,126 77
First National Bank of Norfolk.....	.....	Richmond National Bank, of Richmond..	19,176 08
Exchange National Bank of Norfolk.....	42,146 14	First National Bank of Terre Haute.....	35,059 98
First National Bank of Richmond...er.	10,777 39	National State Bank of Terre Haute....	23,869 14
National Exchange Bank of Richmond..	8,209 09	ILLINOIS.	
National Bank of Virginia, Richmond...	.....	Alton National Bank, of Alton.....	38,443 22
WEST VIRGINIA.		First National Bank of Aurora.....	23,580 05
First National Bank of Parkersburg.....	18,353 78	First National Bank of Batavia.....	.....
Merchants' N'l B'k of W. Va. at Pt. Pleasant	25,424 22	First National Bank of Cairo.....	.....
Merchants' N'l B'k of W. Va. at Wheeling	51,029 13	City National Bank of Cairo.....	18,309 98
First National Bank of Wheeling.....	28,483 92	First National Bank of Centralia.....	14,681 70
OHIO.		First National Bank of Charleston.....	16,430 21
First National Bank of Akron.....	37,952 67	First National Bank of Chicago.....	128,392 36
Farmers' National Bank of Ashtabula...	28,500 44	Third National Bank of Chicago.....	172,512 06
First National Bank of Bridgeport.....	23,241 32	Fourth National Bank of Chicago.....	30,684 48
First National Bank of Bryan.....	22,654 94	Fifth National Bank of Chicago.....	23,563 12
First National Bank of Cadiz.....	28,205 99	Mechanics' National Bank of Chicago...	81,553 44
First National Bank of Canton.....	27,506 62	Union National Bank of Chicago.....	21,694 28
First National Bank of Chillicothe.....	44,323 60	First National Bank of Freeport.....	23,528 85
First National Bank of Cincinnati.....	925,250 23	First National Bank of Galesburg.....	29,914 08
Second National Bank of Cincinnati.....	29,727 10	Second National Bank of Galesburg.....	22,696 62
Third National Bank of Cincinnati.....	327,069 76	First National Bank of Peoria.....	37,062 74
Fourth National Bank of Cincinnati.....	122,406 41	Second National Bank of Peoria.....	24,831 53
Central National Bank of Cincinnati...	151,142 84	First National Bank of Quincy.....	103,300 02
First National Bank of Circleville.....	50,171 27	Winnebago National Bank of Rockford..	28,193 95
First National Bank of Cleveland.....	48,698 59	First National Bank of Rock Island.....	6,396 48
Second National Bank of Cleveland.....	170,410 33	First National Bank of Springfield.....	2,143 06
Commercial National Bank of Cleveland.	113,992 66	Ridgley National Bank of Springfield...	26,692 59
Merchants' National Bank of Cleveland..	92,215 16	MICHIGAN.	
First National Bank of Columbus.....	27,825 68	First National Bank of Ann Arbor.....	21,787 44
National Exchange Bank of Columbus...	25,279 79	Second National Bank of Detroit.....	97,956 28
Franklin National Bank of Columbus...	16,580 56	First National Bank of Fenton.....	29,015 12
First National Bank of Dayton.....	43,202 69	City National Bank of Grand Rapids....	44,061 74
Second National Bank of Dayton.....	28,124 29	First National Bank of Marshall.....	22,874 19
First National Bank of Elyria.....	14,885 38	First National Bank of Pontiac.....	25,676 65
First National Bank of Findlay.....	13,469 88	WISCONSIN.	
First National Bank of Frémont.....	22,633 19	First National Bank of Janesville.....	29,123 54
First National Bank of Gallipolis.....	7,823 63	First National Bank of Madison.....	30,212 17
First National Bank of Hamilton.....	49,961 65	First National Bank of Milwaukee.....	121,867 39
First National Bank of Ironton.....	20,760 28	National Exchange Bank of Milwaukee..	83,396 03
First National Bank of Ironton.....	26,362 25	First National Bank of Monroe.....	21,985 33
First National Bank of McConnellsville..	25,876 80	First National Bank of Oshkosh.....	26,343 35
First National Bank of Mansfield.....	24,738 00	MINNESOTA.	
First National Bank of Oberlin.....	11,900 59	First National Bank of St. Paul.....	48,681 17
First National Bank of Portsmouth.....	27,960 54	IOWA.	
Second National Bank of Ravenna.....	22,196 68	First National Bank of Burlington.....	30,905 87
First National Bank of Sandusky.....	30,906 41	First National Bank of Davenport.....	er. 207 16
Second National Bank of Sandusky.....	24,091 05	Davenport National Bank, of Davenport.	9,102 34
First National Bank of South Charleston.	26,313 67	First National Bank of Des Moines.....	21,840 42
First National Bank of Springfield.....	32,902 29	National State Bank of Des Moines.....	16,958 35
First National Bank of Toledo.....	54,953 31	First National Bank of Dubuque.....	17,612 67
Second National Bank of Toledo.....	50,771 46	Merchants' National Bank of Dubuque..	.....
First National Bank of Troy.....	21,631 25	Iowa City National Bank, Iowa City....	.....
Champaign National Bank of Urbana...	30,715 92	First National Bank, Mt. Pleasant.....	25,424 36
First National Bank of Xenia.....	30,258 69	First National Bank, McGregor.....	.....
Second National Bank of Zanesville.....	30,217 74	MISSOURI.	
INDIANA.		Central National Bank of Boonville.....	53,140 84
First National Bank of Evansville.....	33,978 26	First National Bank of Hannibal.....	29,974 51
Evansville National Bank, of Evansville.	33,882 58		
First National Bank of Fort Wayne.....	16,836 33		
Fort Wayne Nat'l Bank, of Fort Wayne	18,943 65		
First National Bank of Indianapolis.....	26,312 22		

Statement from the books of the Treasurer of the United States, &c.—Continued

Title of bank.	October 31, 1867.	Title of bank.	October 31, 1867.
MISSOURI—Continued.		LOUISIANA.	
First National Bank of St. Louis.....	\$58,494 11	First National Bank of New Orleans	\$215,575 37
Second National Bank of St. Louis.....	105,700 68	Louisiana Nat'l Bank of New Orleans	
Third National Bank of St. Louis.....	193,462 57		
Fourth National Bank of St. Louis.....	72,014 99		
KENTUCKY.		TEXAS.	
First National Bank of Covington.....	64,987 21	First National Bank of Galveston.....	46,796 46
First National Bank of Lexington.....	21,943 24	Texas National Bank of Galveston	33,234 63
Lexington City Nat'l Bank, of Lexington.	24,841 56	San Antonio National Bank.....	20,844 14
First National Bank of Louisville	61,208 82		
TENNESSEE.		ARKANSAS.	
First National Bank of Chattanooga.....	30,159 08	Merchants' Nat'l B'k of Little Rock ...cr.	31,511 63
First National Bank of Knoxville	3,075 84		
First National Bank of Memphis.....	100,460 35	KANSAS.	
Merchants' National Bank of Memphis.....		First National Bank of Leavenworth	15,617 70
Tennessee National Bank of Memphis.....		Second National Bank of Leavenworth..	6,038 72
First National Bank of Nashville.....	73,384 35		
Second National Bank of Nashville	63,397 02		
NORTH CAROLINA.		NEBRASKA.	
National Bank of New Berne	30,731 46	First National Bank of Omaha	23,419 86
Raleigh Nat'l Bank of N. C., at Raleigh..	46,111 26	Omaha National Bank, of Omaha	3,587 04
First National Bank of Salem.....	41,058 21		
First National Bank of Wilmington	20,750 18		
GEORGIA.		COLORADO.	
Atlanta National Bank, of Atlanta.....	62,498 89	Colorado National Bank of Denver.....	35,505 76
Georgia National Bank of Atlanta		First National Bank of Denver.....	20,883 30
Chattahoochee Nat'l Bank of Columbus ..	111,004 36		
Merchants' National Bank of Savannah..	44,166 75	MONTANA.	
Savannah National Bank, of Savannah..	75,239 81	First National Bank of Helena .....cr.	20,495 32
ALABAMA.		OREGON.	
First National Bank of Mobile		First National Bank of Portland.	7,989 02
First National Bank of Selma.....	183,206 60		

OFFICE TREASURER UNITED STATES,
Division of Accounts, January 6, 1868.

The foregoing is a correct statement from the books of this office.

F. E. SPINNER,
Treasurer United States.

FORT COVINGTON.

LETTER

FROM

THE SECRETARY OF WAR AD INTERIM,

TRANSMITTING

Draught of a joint resolution for the sale of the site of Fort Covington, in the city of Baltimore.

JANUARY 10, 1868.—Referred to the Committee on Military Affairs and ordered to be printed.

WAR DEPARTMENT,
Washington City, January 8, 1868.

SIR: I have the honor to send herewith, for the consideration of the proper committee, a draught of a joint resolution, having for its object the sale of the site of Fort Covington, in the city of Baltimore, Maryland, and to recommend its passage by Congress.

Very respectfully, your obedient servant,

U. S. GRANT,
Secretary of War ad interim.

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War be, and he is hereby, authorized and directed to make sale of a certain tract of land belonging to the United States, situate within the limits of Baltimore city, on the Patapsco river, Maryland, known as Fort Covington, containing about two and three-quarters acres, more or less, with all the tenements, rights, and privileges pertaining thereto; and that the proceeds of such sale, after first defraying the expenses of the same, be applied by him towards the purchase of sites for permanent fortifications, upon other positions, for the defence of this harbor.

REPORT

OF THE

THE SECRETARY OF WAR TO THE HOUSE OF REPRESENTATIVES

IN RESPONSE TO A RESOLUTION PASSED BY THE HOUSE OF REPRESENTATIVES
JANUARY 12, 1867

BY

JOHN C. CALHOUN, SECRETARY OF WAR

WASHINGTON: GOVERNMENT PRINTING OFFICE

1867

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STEAMER NUESTRA SEÑORA DE LA REGLA.

MESSAGE

FROM

THE PRESIDENT OF THE UNITED STATES,

RELATIVE TO

The seizure of a Spanish steamer in 1861.

JANUARY 10, 1868.—Referred to the Committee on Foreign Affairs and ordered to be printed.

To the Senate and House of Representatives:

A Spanish steamer, named the "Nuestra Señora de la Regla," being in the harbor of Port Royal, South Carolina, on the 1st of December, 1861, Brigadier General T. W. Sherman, who was in command of the United States forces there, received information which he supposed justified him in seizing her, as she was on her way from Charleston to Havana with insurgent correspondence on board. The seizure was made accordingly, and during the ensuing spring the vessel was sent to New York, in order that the legality of the seizure might be tried. By a decree of the 20th of June, 1863, Judge Betts ordered the vessel to be restored; and by a subsequent decree of the 15th of October, 1863, he referred the adjustment of damages to amicable negotiation between the two governments.

While the proceedings in admiralty were pending, the vessel was appraised and taken by the Navy Department at a valuation of twenty-eight thousand dollars, which sum that department paid into the treasury. As the amount of this valuation cannot legally be drawn from the treasury without authority from Congress, I recommend an appropriation for that purpose. It is proposed to appoint a commissioner on the part of this government to adjust, informally in this case, with a similar commissioner on the part of Spain, the question of damages; the commissioners to name an arbiter for points upon which they may disagree. When the amount of the damages shall thus have been ascertained, application will be made to Congress for a further appropriation towards paying them.

ANDREW JOHNSON.

WASHINGTON, *January 7, 1868.*

ARTICLE I

SECTION 1

THE PRESIDENT OF THE UNITED STATES

The President of the United States shall hold his office for a term of four years.

He shall be elected by the electors in each State, and in the District of Columbia.

He shall have the honor and dignity of the office of President of the United States. He shall be commander in chief of the Army and Navy of the United States, and of the Militia of the United States. He shall have the power to grant reprieves and pardons for offenses against the United States, except in cases of impeachment. He shall have the power to make treaties, provided two thirds of the Senators present concur. He shall have the power to nominate and appoint, and to remove and discontinue the office of, judges of the Supreme and inferior Courts of the United States. He shall have the power to nominate and appoint, and to remove and discontinue the office of, all officers and all civil officers of the United States, except judges of the Supreme and inferior Courts of the United States. He shall have the power to grant commissions and oaths of office to all officers and all civil officers of the United States. He shall have the power to receive ambassadors and other public ministers. He shall have the power to receive and sign, or to withhold his signature from, all bills of Congress. He shall have the power to grant and receive all honors and titles of nobility. He shall have the power to grant and receive all honors and titles of nobility. He shall have the power to grant and receive all honors and titles of nobility.

IN WITNESS WHEREOF, he has hereunto set his hand and the seal of the United States.

AMENDMENT TO THE CONSTITUTION.

MESSAGE

FROM

THE PRESIDENT OF THE UNITED STATES,

IN ANSWER TO

A resolution of the House of the 6th instant, relative to the States ratifying the amendment to the Constitution of the United States known as the 14th article.

JANUARY 10, 1868.—Referred to the Committee on the Judiciary and ordered to be printed.

To the House of Representatives:

I transmit a report from the Secretary of State, in answer to a resolution of the House of Representatives of yesterday making inquiry how many and what State legislatures have ratified the proposed amendment to the Constitution of the United States known as the fourteenth article.

ANDREW JOHNSON.

WASHINGTON, *January 7, 1868.*

DEPARTMENT OF STATE,

Washington, January 7, 1868.

The Secretary of State, having received a resolution of the House of Representatives of the 6th of January, 1868, directing him to inform that house "how many and what State legislatures have ratified the proposed amendment to the Constitution of the United States known as the fourteenth article," has the honor to report to the President that official notice has been received at this department of the ratification of the amendment to the Constitution of the United States proposed by the thirty-ninth Congress, and denominated "Article XIV," by the legislatures of the following named States: Connecticut, New Hampshire, Tennessee, New Jersey, Oregon, Vermont, New York, Ohio, Illinois, West Virginia, Kansas, Nevada, Missouri, Indiana, Minnesota, Rhode Island, Wisconsin, Pennsylvania, Michigan, Massachusetts, and Nebraska.

Respectfully submitted:

WILLIAM H. SEWARD.

The PRESIDENT.

THE PRESIDENT OF THE UNITED STATES
OF AMERICA

TO THE HONORABLE SENATE
OF THE UNITED STATES

IN SENATE, January 1, 1891.

REPORT OF THE
COMMISSIONER OF THE GENERAL LAND OFFICE

FOR THE YEAR 1890.

ALBANY, N. Y.:
J. B. LIPPINCOTT & CO., PRINTERS.

1891.

THE PRESIDENT OF THE UNITED STATES
OF AMERICA

TO THE HONORABLE SENATE
OF THE UNITED STATES

IN SENATE, January 1, 1891.

REPORT OF THE
COMMISSIONER OF THE GENERAL LAND OFFICE

FOR THE YEAR 1890.

ALBANY, N. Y.:
J. B. LIPPINCOTT & CO., PRINTERS.

1891.

DEPARTMENT OF AGRICULTURE.

REPORT
OF
THE COMMISSIONER OF AGRICULTURE,
IN RESPONSE TO
House resolution of the 9th of December, 1867.

JANUARY 13, 1868.—Referred to the Committee on Agriculture and ordered to be printed.

DEPARTMENT OF AGRICULTURE,
Washington, D. C., January 13, 1868.

SIR: In conformity with the resolution adopted by the House of Representatives on the 9th ultimo, viz: "*Resolved*, That the Commissioner of Agriculture be instructed to report to this house the condition of the Department of Agriculture, and what legislation is necessary to enable him to so reorganize the department as to place it upon a footing commensurate with the vast interests committed to its charge," the Commissioner respectfully submits his report thereupon.

The great importance of the interests involved in this department causes me to approach my reply to the resolution with feelings of weighty responsibility. With the agricultural interests all others of our country are immediately connected. In its prosperity and its embarrassments the different departments of business more or less share.

Besides the fact which, though so patent to observation, is so liable to be overlooked, and requires to be frequently pressed upon our notice, that not only the whole of mankind but all animated existence are entirely dependent upon the soil for their life and support, and mostly upon the growth of the latest season, many of the fabrics of industry, as cotton, wool, silk, leather, sugar, &c., have the origin of their supply in the soil. Hence, the more productive a soil can be made the more abundant is food and the greater the supply of those materials upon which so large an amount of human industry is employed, resulting in untold additions to the comforts and conveniences of the human family. The great object of this department, in accordance with the true principles of political economy, is, therefore, to arrive at a knowledge of practical means and purposes by which the greatest amount of the most valuable products can be continuously produced with the least amount of labor and expense, and thus adding in the greatest degree to the wealth of the country. To this end my humble efforts shall be directed. The immense capital invested in the varied agricultural pursuits, and the great proportion of the population engaged in that interesting employment, claim the closest attention that can be given, to add to the incomes of that capital and to the efficiency of the labor of that population.

By the census of 1860, the whole number of persons in the United States engaged at that time in manufactures and kindred branches was 2,017,653, and of those engaged in commerce and connected pursuits, 757,773; while the number engaged in agricultural operations was 3,381,583, surpassing the combined number engaged in both the other pursuits by over 600,000.

The cash value of the farms in 1850, as given in the census, was \$3,271,575,426, and in 1860, \$6,650,872,507, the value being more than doubled in the intervening decade. As remarked of the farmers by Mr. Enfield, in his valuable treatise on Indian corn, "their numbers are rapidly increasing, and their achievements do not flag. The annual fruits of their industry have reached a prominence and magnitude everywhere seen and felt, and everywhere acknowledged to be without a parallel. American husbandry has made its mark in the world, not only by the intrinsic value, but equally by the quantities of its products. The unexampled amounts of grain and provisions which it has annually poured into the channels of commerce have justly challenged the attention and the amazement of mankind."

Such is a slight view of the interests to be guarded and promoted by the department which has been intrusted to my charge.

This department has been comparatively recently instituted. The act of Congress for its establishment, a copy of which I have prefixed to this report, was approved May 15, 1862. It could not reasonably be expected that a new institution, of very important and extensive operations, could spring into existence entirely perfect. Errors of judgment attach to humanity; and sometimes frailties exist that permit us to be swayed from following our better judgment, by outside pressure, by policy, and by other influences. While, therefore, it may be admitted that the department has accomplished much good for the country, in collecting and distributing valuable information on agricultural subjects, and awakening an increased interest in the important subjects intrusted to its vigilant regard, it becomes a serious and important consideration and inquiry now, in view of all the past facts, and with the experience we are in possession of, whether the department has done all the good it is capable of accomplishing, and whether changes cannot be inaugurated in its practical working which will render it more efficient in promoting the vast interest committed to its charge.

It would be gratifying to the Commissioner, as it undoubtedly would be to Congress, were the operations and existing condition of this department such as would, in every respect, fulfil the design contemplated in its establishment. Representing, as it ought to do—as it must do, indeed, if it is to be of any worth to the country and the vast interests of a constantly expanding nation, the Commissioner is constrained to say that thus far it has come short of the purposes which are legitimately within its embrace, and which, indeed, belong to it—purposes intimately associated with the national wealth and prosperity of a preponderating class of our people.

While the Commissioner has been made fully sensible, during the brief period which has elapsed since he assumed the duties of his position, how much has remained undone toward meeting these requirements, he is not disposed to animadvert upon the errors of the past, as concerns the direction given to its work; nor would he underrate or depreciate the efforts of those occupying subordinate positions in the department, who, with praiseworthy diligence and assiduity devoted their talents and zeal in its service.

In order to bring the department into a healthy activity, and an efficient working condition, the present Commissioner, on entering upon his duties, found that immediate changes must be made—changes demanded alike by necessary economy, in husbanding the very limited resources at command, and that reform which was essential in order to place the department in a condition to work out its proper ends and aims.

It is frequently a difficult matter, as it is an ungracious task, to institute any reform; for there seldom can be reform, which has for its object the advancement of the public interest, which does not, in some way, act oppressively upon private individuals. The Commissioner could not but feel the force of this in bringing about the particular changes determined upon, inasmuch as there was involved in them the deprivation of employment to quite a number of both sexes heretofore, and for some considerable time, employed in the two branches of the department, known as the seed-store and experimental farm. The seed establishment had, practically, grown into a species of fungus, of little value in itself, while it absorbed largely of the nutriment required to sustain the vital functions of the department. The experimental farm was to be classed under the same head, and liable to the same objections. These needed to be removed in order to give vitality to the system. The Commissioner felt compelled to stop these drains upon the resources of the department, which were without any corresponding benefit to the country.

But the practical failure of the good results contemplated from the distribution of seeds is no ground for discouragement of the capabilities of the department in this respect. With the experience that has been acquired, and the opportunity afforded of observing wherein the system which was pursued has failed to meet the wants and equal the expectations of the people, and to be of that national benefit which would warrant the attendant expenditure, the department is the better prepared to inaugurate a system from which more propitious results may reasonably be expected. By the terms of the act establishing the Department of Agriculture, its duty in this matter is "to procure, propagate, and distribute among the people, new and valuable seeds and plants." Those seeds distributed under the law must be "*new and valuable*." By the term "new" it is not to be understood merely that they are *fresh grown*, but that they are of a kind that has not been in use in the district or neighborhood to which they are sent; and by "valuable" it is to be understood that they possess some important quality above those of similar variety in ordinary use—as great productiveness, superior nutrition, more early or seasonable ripening, or some peculiar property which renders them worthy of being a gift from the nation to a neighborhood, including all the leading and most valuable cereal production, such as wheat, corn, rye, oats, barley, &c.

And, moreover, it is very desirable and important that the reciprocal obligations of the recipient of such seeds from the department be properly and practically understood: that they are not given to him simply as an individual, but that they are forwarded to him as a member of the community in which he resides, who is confidently selected by the department to co-operate with it by bestowing careful and intelligent cultivation upon the seed intrusted to him, distributing a portion of its surplus yield to other members of the community, and, where there are peculiarly interesting and valuable results, communicating the information to the department.

In such a reorganization of the seed department, it is believed it can be placed upon a basis of extensive and permanent usefulness.

PROPAGATING GARDEN.

The importance of a propagating garden has been fully set forth in the report of Mr. Saunders, the superintendent, herewith submitted, marked A. In his report to this department for 1862, he represents the objects and aims of the experimental garden to be, among numerous other things not specified, the following:

1st. To procure and encourage the transmission of seeds, cuttings, bulbs, and plants, from all sources, both foreign and domestic, for the purpose of testing their merits and adaptation in general, or for particular localities of this country.

2d. To procure, by hybridizing and special culture, products of a superior character to any now existing.

3d. To ascertain, by experiment, the influences of various culture on products, and the modifications effected by the operations of pruning, and other manipulations on trees and fruits.

4th. To investigate more thoroughly the various maladies and diseases of plants, and the insects that destroy them.

5th. To provide ample means for thoroughly testing samples of all seeds and other contributions that may be received.

6th. To cultivate specimens of various hedge plants, and exhibit their availability for that purpose.

7th. To cultivate a collection of the best fruit trees and plants, such as apples, grapes, pears, peaches, strawberries, raspberries, currants, &c., so as to compare their respective merits.

8th. To plant a collection of choice shrubs, adapted for decorating gardens and landscape scenery.

9th. To erect glass structures, for the two-fold purpose of affording the necessary facilities for cultivating exotic fruits and plants, and to furnish examples of the best and most economical modes of constructing, heating, and managing such buildings.

It will hence be seen, that on the vigorous and skilful prosecution of the various duties connected with this garden, many of the benefits derived to the country by the aid of this department in great measure depend.

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EXPERIMENTAL FARM.

Among the needed instrumentalities to be made available to the purposes of the department should be the enlarged experimental farm. To accomplish the full purposes of such farm, not less than two hundred acres of land should be obtained in a conspicuous locality, upon some one of the great thoroughfares, within easy access from the city; a portion to be appropriated to the propagating garden, and the balance to constitute the farm proper.

This land should present to the public eye its gradual development, and thus stimulate and encourage a spirit of improvement, checking the impoverishing system of agriculture, which is extending its baleful influence over the fertile regions of the west, and if persisted in, will present in the not distant future, visions *there* of the "barren old fields" so common in those districts where the same deteriorating system of farming has long prevailed.

This deterioration of the productiveness of the soil of our country is a great and growing evil, and the energy of the nation is demanded to check it, and to invite and guide those concerned into more healthful and productive methods of cultivation. No matter how fertile a soil may be, and how rich in all the elements promotive of vegetable growth; the removal from it of successive crops, year after year, without the return to it, in some way, of an equivalent, must necessarily exhaust the soil of some indispensable ingredients, and render it sterile. This must be the case, and the fact cannot be too soon recognized and guarded against. The points to which enlightened agricultural attention should be directed to prevent deterioration, are, first, to have all the waste matter on a farm—the bones, ashes, feathers, offal, manures, and excrementitious matters of all kinds, solid and fluid—properly protected and returned to the soil; and, secondly, a plan devised by which all these waste materials may be returned from the cities, where they are a nuisance, back to the soil, to maintain its fertility, to be followed with a judicious system of cultivation and rotation of crops.

A fundamental improvement in soil is that of proper drainage. It would therefore be necessary, as well as instructive, to exhibit the benefits of this

operation, the best modes of accomplishing it, the comparative merits of deep and of shallow draining, and the gradual amelioration of soils thus operated upon, and its effects upon the crops with regard to their earlier maturity and increased productiveness in comparison with soil of the same quality, similarly situated and treated, but undrained. In farming, if in nothing else, example is more valuable than precept. In the fields, ocular demonstration is at once the most silent and the most effective teacher.

The subject of farm enclosures, or fences, is one that has always been of vital moment. In many sections of the country the materials for this purpose are difficult and costly to procure, and when timber is used, frequent repairs and renewals are necessary; consequently, live fences are being extensively introduced. It is still, however, very much a matter of experiment with many. There is yet much to be learned with regard to the most suitable plants, and their adaptability to various climates. Specimen hedges will, therefore, form a feature of no inconsiderable merit, and as examples of what may be done, and how best to accomplish it, and cannot fail in imparting valuable instruction.

A complete system of farm accounts, exhibiting every item of expenditure for the renovation of the whole and each of the separate fields, buildings, fences, drainage, manures, &c., upon the various plans, together with the estimated working capital necessary to insure a profitable and satisfactory return, would be found of incalculable benefit to the country.

With the full co-operation of the laboratory, tests, under the direction of the best scientific knowledge, should be made upon the farm, eliciting and exhibiting every fact that could tend to bring about a more intelligent system of agriculture, and thus add to the interests of the farmer and the wealth of the nation.

The land of the farm should be laid out with the highest degree of artistic skill, combining the primary objects of utility with landscape effect, and making it at once attractive and useful, and supplying for the city of Washington, to some extent, the great desideratum of a public park or drive. Here also should be exhibited specimens of every variety of fruit known in the country, and these constantly increased by importations from abroad, together with choice specimens, in pairs, of all the various breeds of horses, cattle, sheep, swine, poultry, &c., of true types of their kind, selected with care and judgment. This would not involve any large outlay of money, and the sale alone of the offspring would more than pay the expenses incurred in making the collection, and the benefit to the country would be immense.

It is proposed to convert the ground surrounding the new agricultural building, formerly the experimental garden, into an *Aboretum Americanum*, as heretofore recommended, and attach it to the propagating garden, and thus the initiatory step towards the development of an arboreal taste—a taste at once christianizing and refining, and in all its influences favorable to a people. The cultivation of a tree-planting taste is, in an eminent degree, important to our great West, and it must commend itself favorably to all.

It is true the space referred to is too limited for a very comprehensive collection of the vast varieties of useful and ornamental trees and shrubs which form the fine sylvan scenery of this country—much more so, if it is to embrace and acclimate all that is desirable from other countries; but extended to the ornamentation of the proposed farm and propagating garden, enough may be done to inspire a taste and a desire for a more intimate knowledge of this interesting and most important subject.

The general plan for the proposed improvement of these grounds may be better understood by an examination of the diagram accompanying this report. It is proposed by the Commissioner of Public Buildings, General Michler, to erect a permanent bridge over the canal at 13th street, directly in front of the northern gateway of the main building of the new agricultural structure, as shown

in the diagram above referred to. It will be seen that this opens up that portion of 13th street which is now a most neglected district, and, when completed, it will add materially to the healthfulness and beauty of that part of the city.

STATISTICAL INFORMATION.

Among the chief purposes connected with the proper fulfilment of the objects of the Department of Agriculture, it must be conceded is this: the obtaining of reliable statistical information, to be secured by a complete system of correspondence, leading out through the various State organizations—agricultural, horticultural, and pomological—and extending to the county and local societies in each State, where such exist; and where these do not exist, then through such reliable channels as may be most available and efficient. This correspondence, to extend to foreign countries, bringing together a mass of useful information, with the experience gained on the experimental farm and in the propagating garden, in accordance with what has been previously stated in this report and in the report of Mr. Saunders, superintendent of the garden, will in a few years enable the department to inaugurate *a system of charts*, which will clearly define and climatize the whole animal and vegetable kingdom, their productiveness and adaptation to particular climates, as to the isothermal lines, the air currents, and their effects upon the temperature—a result of more importance to the science of agriculture than has ever been attained in any country.

With this in view, circulars have been issued, a copy of which, marked B, is herewith submitted, calling upon the various societies mentioned for their co-operation, thus drawing to the department valuable practical, statistical, and scientific information upon agricultural subjects from every part of the country; and the department reciprocating the favor by sending to each society and correspondent a systematically arranged digest of the valuable and practically instructive portions of the information received from all, thus bringing the beneficial influences of the department into immediate contact with the numerous institutions of our country which are occupied in the same engagement—the promotion of the great interests of agriculture in all their various ramifications.

THE AGRICULTURAL MUSEUM.

The museum, under the care of the entomologist of the department, well deserves the fostering care of the government, forming as it does a nucleus of the most instructive of all collections, and properly and emphatically deserves the name he applies to it: “An Object Library, or Collection of Agricultural Facts.” To be understood and appreciated the museum must be visited. The volumes of his library must be read in place.

As an illustration of its general plan there are specimens, in composition, of model fruits of different varieties, and from all parts of the country, so perfect, that, at a distance too great to be affected by the flavor, it would be difficult, if not impossible, to distinguish them from the genuine fruit; and near these, on plates colored to the life, the kind of insect that injures that particular fruit, or the tree bearing it; also the character of the different bird, its tastes and habits, and whether injurious or beneficial to the farmer. We thus have the best practical treatise upon the subjects that can be prepared. The same kind of fruit, as of apples, grown in different latitudes, being accurately represented, it can at once be seen in what latitudes that variety attains the greatest perfection; and thus a person, who was about to plant an orchard, would be able to learn by a visit to the museum the variety that would be best adapted to his particular locality.

When this general collection, improved and enlarged as it will be, shall be placed in the new agricultural building, exhibiting in separate sections the products and manufactures of the several States and foreign countries, we shall have in this “Object Library” the best possible history upon the subject attainable.

THE LABORATORY OF THE DEPARTMENT.

While the knowledge of general chemical principles has been of incalculable advantage to the agricultural interests, the laboratory has accomplished comparatively little in this direction, particularly in our country.

The analysis of the soils, as an unerring means of determining what applications of manures to make in order to secure a particular crop, is now given up as wholly unreliable. Besides the difficulty of procuring an exact sample or specimen of fields in the small quantity to be operated upon in the laboratory, so much depends upon the mechanical condition of the soil and the disintegrable character of the intermingled rocks—whether or not the frost will add a new dressing every season by crumbling the rock surface, and thus supplying the soil some ingredients in which it might appear to be deficient—as to create a well-grounded distrust of the best laboratory efforts on this point.

But a wide field is still open for the effective use of this great instrument of enlightenment and progress in the interests of agriculture. The chemist of the department, Professor Antisell, in his report herewith submitted, marked E, justly observes, “that inasmuch as the greater portion of our knowledge of the constitution of food crops is derived from the analysis of European chemists made upon plants grown on that continent, and as the influences of climate and soil differ materially, owing to causes, both climatic and terrene, it follows that the results of such researches, though true in Europe, must be unsafe guides here. Of our edible plants grown in American soil not more than a half-dozen have been examined by reliable American chemists. This deficiency of accurate information opens up a field in which a government laboratory might be occupied with advantage to the whole country.”

Other problems of similar character remain undetermined which can receive definite solution only by the laboratory; such as, whether the same weight of grain, as of wheat, corn, oats, &c., grown in a wet season, and of that grown in a dry season, contain the same amount of nutritive ingredients. The same in regard to hay and other articles of food for stock or man grown in wet seasons and dry, on bottom or upland. The same as to the varieties of sugar cane, as to their percentage of saccharine matter, &c.

The suggestion of Professor Antisell to have a museum of agricultural geology connected with the laboratory is highly deserving of attention, and I commend it to your consideration. Such a museum as that of Professor Glover would be an “object library” of great utility; in another branch of the subject, a collection of agricultural facts in geology; and it would be highly instructive to those engaged in agricultural pursuits. As the loose soil and ground have resulted from the gradual disintegration of rocks, including primitive clay in this class, which disintegration is still in progress by the action of frost, rains, &c., the kind of rocks or stones in a soil, or constituting the hills in its vicinity, affords the best indications that can be possessed of the general character of such soil. Now, it is too frequently the case that a farmer cannot give the names of the rocks or stones which are on his land, or describe them so as to enable the chemist to know certainly what kind they are; but when he sees them in a collection in such museum he will immediately recognize them in their different varieties, and point them out to the chemist as those with which he is familiar at home; and the chemist will at once know the general character of such soil, and be able to suggest methods of cultivation and improvement which have been found successful in similar soils.

Besides the kind of rock, its character and position greatly affect the soil in regard to its agricultural quality. Some limestones and some slates form almost continuous strata, nearly or quite impervious to water. If such rocks have an inclination to the horizon so as to “crop out” in places, and thence run deep into the earth in nearly parallel strata, with beds of earth between, the surface may be rocky and rough and harder to till, but the soil will be very productive,

being annually dressed and nourished by the disintegration of the contiguous rocks. But if such rocks are in horizontal strata, forming beds within two or three feet of the surface, the soils will be of the most unreliable kind. In a season which is just favorable to them, neither too wet nor too dry, they may produce largely; but in a wet season they will be drowned, and in a dry season baked, in both instances rendering the best efforts for obtaining a crop comparatively unavailing.

Valuable information upon all such points could be imparted by a well-informed agricultural chemist, in possession of a geological museum, by means of which he would be enabled intelligently to understand the inquiries that might be made.

For the purpose of a better organization of the clerical and other necessary force of the office, I would respectfully recommend that the act of Congress approved March 15, 1862, establishing the department, be amended by supplementary legislation, so as to fix and define the disposition of its officers, as follows, that is to say: one statistician, one entomologist, one chemist, one assistant chemist, one superintendent of experimental garden, one assistant superintendent of experimental garden, one botanist, one superintendent of seed room, one assistant superintendent of seed room, one librarian, one disbursing and auditing officer, three clerks of the fourth class, four clerks of the third class, six clerks of the second class, seven clerks of the first class, five copyists and attendants on museum, one chief messenger, two assistant messengers, two workmen and six laborers.

Accompanying this report (marked G) will be found an estimate of appropriations necessary for the current expenses of the fiscal year ending 30th June, 1869, together with the amount required to enable the Commissioner to carry out the complete organization of the department as exhibited in the foregoing report.

I have thus endeavored, in obedience to the resolution of the House, to present a view of the present condition of the Department of Agriculture, and to indicate some legislation which it is believed would add to its efficiency in promoting the vast interests committed to its charge.

All of which is respectfully submitted.

HORACE CAPRON,
Commissioner of Agriculture.

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

B.

To the officers of the ——— Agricultural Society:

Believing that the usefulness of the Department of Agriculture, and its efficiency in the prosecution of its appropriate work, must depend in a great degree upon its relations with agricultural organizations, I desire, in assuming the duties of my official position, to invite your co-operation, to claim your counsel, and to tender to you my hearty sympathy in your local enterprises, and any practical help towards their successful development.

It is believed that such unity can be promoted by harmony of feeling and action between this department and State societies, as between those organizations and county societies and town clubs. The influence of State boards and societies upon the agriculture of their respective States is already incalculably great; yet they are only in their infancy, with many difficulties to surmount and discouragements to face, and may be aided by judicious action of this department, which may, in turn, be strengthened by association and labor with these local organizations.

It is not my purpose to attempt to designate the modes in which this unity of action can be best attained. They will present themselves for your consideration in your daily experience; but I will venture to hint at a few obvious points, in which you may always be able to advance the interests of this department and of agriculture.

You can render more successful the operations of the propagating garden in testing the merits of new seedling fruits, by sending specimens of such as have attained local promise of value for experiment in a different latitude, under varying circumstances of treatment and culture. The receipt of seeds not tested will be properly acknowledged, and all plants or seeds, when desired, will be held subject to the control of the donor. Any new variety of fruit not yet disseminated may confidently be considered safe—not liable to premature distribution to the injury of the originator.

You can also render valuable aid in the study of diseases of fruit trees, by sending accurate accounts of their history, progress, and effects. The result of local observation and experiment is desired, with a statement of influencing circumstances, including, especially, the hygrometric condition of the atmosphere, the dew-point, elevation, shelter, &c.

For the museum (or object library) of the department specimens of natural history, of seeds, fruits, fibres, minerals, and products of the economic arts are solicited. It is intended, eventually, to furnish State organizations with model duplicates of type specimens of their most popular fruits. The building now in progress of erection for the department will furnish ample accommodation, also, for a separate display and classification of products of agriculture and the minerals of the several States, contributions for which object are now solicited. It is believed that this will prove an interesting and useful feature of the museum.

In entomology, incalculable good may result from correspondence relative to insect depredation, with samples of the insects for identification, description and experiment.

The co-operation of State organizations in the collection of agricultural statistics will contribute materially to the success of department operations, and to the general fund of agricultural knowledge. The results of local association and effort, whether of county society exhibitions, of club meetings, implement trials, sheep shearings, or other gatherings, might be presented in epitome, supplying facts that might not otherwise be so fully received, and reports in detail of special agricultural enterprises, of systematic experiments of individuals, and other occasional data, would serve to enrich the national repertory of industrial facts, and disseminate generally to other States a knowledge of the peculiar resources and improvements of each.

This co-operation might, perhaps, be extended with advantage to the monthly crop returns, which form the basis of current approximate estimates of growing or harvested crops, by recommendation of the best men for reporters, in those counties which cannot be represented by secretaries of their agricultural societies, and by concurrent data from other sources, and suggestions as to any peculiar or local subjects of inquiry. The idea is also presented for the consideration of State societies and State boards of agriculture of a still more intimate co-operation, involving the direction of returns to the offices of State secretaries in those States, their examination and condensation, and a report of the results to this department for incorporation in the general statement for the entire country. Your views upon the above suggestions are respectfully solicited.

In return, I shall always hold myself ready to answer any reasonable demands upon the resources or courtesies of the department.

HORACE CAPRON,

Commissioner of Agriculture.

G.

DEPARTMENT OF AGRICULTURE,

Washington, D. C., January 13, 1868.

SIR: I have the honor to submit the following estimate of necessary appropriations for this department for the fiscal year ending June 30, 1869, as a substitute for that asked for by the then acting commissioner, dated November 1, 1867:

SALARY OF OFFICERS.

Salary of Commissioner.....	\$3,000
chief clerk.....	2,000
statistician.....	2,000
entomologist.....	2,000
chemist.....	2,000
assistant chemist.....	1,600
superintendent of experimental garden and grounds.....	2,000
assistant superintendent of experimental garden and grounds.....	1,200
botanist.....	1,400
superintendent of seed-room.....	1,800
assistant in seed-room.....	1,200
librarian.....	1,800
superintendent of folding-room.....	1,200
disbursing and auditing clerk.....	1,800
chief messenger.....	900
two assistant messengers, \$700 each.....	1,400
six laborers, \$600 each.....	3,600
two clerks, 4th class, \$1,800 each.....	3,600
four clerks, 3d class, \$1,600 each.....	6,400
six clerks, 2d class, \$1,400 each.....	8,400
seven clerks, 1st class, \$1,200 each.....	8,400
five copyists and attendants in museum, \$900 each.....	4,500
two watchmen, \$720 each.....	1,440
	63,640

AGRICULTURAL STATISTICS.

For collecting statistics, and material for monthly and annual reports.....	\$10,000
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CONTINGENCIES.

For stationery, freight, and incidentals.....	\$5,000
For purchases for library, laboratory, and museum.....	5,000
For fuel, light, and miscellaneous expenses.....	3,200
For keep of horses.....	1,500
	14,700

EXPERIMENTAL GARDEN.

For labor, repairs, and purchase of plants.....	\$14,000
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SEEDS.

For purchase of new and valuable seeds, labor, and material for putting up.....	\$40,000
Total for department proper.....	\$142,340

ESTIMATE OF APPROPRIATION OF SPECIALTIES FOR NEW BUILDING.

Heating apparatus.....	\$15,000
Gas fixtures, as per schedule.....	2,890
Cases for museum.....	3,880

Painting walls, stucco-work, and fitting up bath-room.....	\$6,255
Purchase of furniture and fitting up laboratory.....	12,500
Grading and laying out around building, forming roads and walks, and decorating the grounds, (35 acres).....	12,000
	<u>52,525</u>

For proposed experimental farm.....	<u>\$82,420</u>
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RECAPITULATION.

Total for department proper.....	\$142,340
Estimates for specialties of new building.....	52,525
For proposed experimental farm.....	82,420
	<u>277,285</u>

HORACE CAPRON,
Commissioner of Agriculture.

Hon. SCHUYLER COLFAX,
Speaker House of Representatives.

STATEMENT OF ACCOUNTS

Received of the Treasurer of the State of New York
the sum of Five Hundred and no/100 Dollars
for the purchase of land for the State of New York
the sum of Five Hundred and no/100 Dollars

Witness my hand and the seal of the State of New York
this 1st day of January 1880

JOHN W. ALLEN

John W. Allen, Treasurer of the State of New York
has deposited for the purchase of land for the State of New York
the sum of Five Hundred and no/100 Dollars

Witness my hand and the seal of the State of New York
this 1st day of January 1880

JOHN W. ALLEN
Treasurer of the State of New York

MILITIA OF MEMPHIS.

LETTER

FROM

THE SECRETARY OF WAR AD INTERIM,

TRANSMITTING

The petition of certain members of the late militia of Memphis, Tennessee, and all information thereto.

JANUARY 13, 1868.—Referred to the Committee on Military Affairs and ordered to be printed.

WAR DEPARTMENT,
Washington City, January 10, 1868.

SIR: I have the honor to return herewith, for the action of the Military Committee, a petition of certain members of the late militia of Memphis, Tennessee—referred to this department by Hon. Isaac R. Hawkins, member of Congress, on the 12th December last—accompanied by official copies of papers on file in this department, containing, it is believed, all necessary information on the subject.

Very respectfully, your obedient servant,

U. S. GRANT,
Secretary of War ad interim.

HON. SCHUYLER COLFAX,
Speaker of the House of Representatives.

To the honorable the Senate and House of Representatives of the United States:

Your petitioners, members of the late enrolled militia of Memphis, have the honor to represent, that under Order No. —, War Department; Order No. —, headquarters department of the Mississippi; Order No. —, headquarters 16th army corps; and Order No. —, headquarters district of West Tennessee, series of 1863, a force of three (3) regiments of white militia was organized, which, on ———— days of December, 1863, was by a properly qualified officer duly mustered into the service of the United States, for the war, for duty in said district. That said force continued in existence until the — day of ———, A. D. 1865, when it was disbanded.

Your petitioners further show that during said period an additional force of one regiment of white and three (3) regiments of colored militia were, under similar orders, organized in said district, and continued in existence until said — day of ———, 1865. Your petitioners would further respectfully represent that during the whole of said time said militia organization was in constant

service under orders of the district commander, constituting a part of the garrison of Memphis and of the district of West Tennessee; that daily details were made therefrom for guard, fatigue, and other duty; that the country surrounding Memphis was a portion of the theatre of war, and that considerable bodies of the enemy were continually hovering around the city and infesting the adjacent territory. Your petitioners would further show that said militia force was repeatedly called out to meet and repel anticipated and actual attacks of the enemy, and on some occasions was on duty in his immediate presence, guarding the immediate approaches to the city and relieving and assisting the regular and volunteer forces then on duty at this place. Your petitioners further show that said force was, at great expense to its members, constantly kept in a state of discipline and drill; that a large portion of their time and means were consumed in performing the military duties required of them by their commanding officers and the government of the United States; and that, by regular and frequent exercise in arms, they attained a high degree of efficiency, and were regarded and relied upon by the district commanders as valuable auxiliaries to the regular and volunteer forces then on duty in Memphis, their presence materially enhancing the safety of the United States property stored at this place, and largely diminishing the probabilities of attack, at the same time enabling government to reduce the number of regulars and volunteers in garrison at Memphis, and thereby increase its force for field service.

Your petitioners further represent that said force was officered by the general commanding the district by men loyal to the federal government, many of whom had served in the volunteer army of the United States and been honorably discharged therefrom.

Petitioners further represent, that although the duties thus performed were scarcely less onerous and important than those required of regular and volunteer soldiers, and although said duties greatly interfered with, and in many instances entirely prevented the exercise of civil pursuits, they have never received the compensation for their services to which they are of right entitled, and they respectfully ask your honorable bodies that inasmuch as they have devoted their time and energies to the preservation of the federal government and the protection of its property, as they have regularly served in proper military organization under the authority of the United States, discharging the duties and incurring the dangers of soldiers of the republic, that they may be paid as such.

R. HOUGH,

Late Lieutenant Colonel Second Regiment.

IRVING HALSEY,

Late Lieutenant Colonel Second Regiment.

A. C. KETCHUM,

Late Colonel Second Regiment.

ALLAN STERLING, M. D.,

Late Surgeon First Regiment.

D. S. LOW,

Late Adjutant First Regiment.

J. W. BUTTINGHAUSE,

Late Colonel Third Regiment.

M. T. RYDER,

Late Lieutenant Colonel First Regiment.

FRANK B. RUSSELL,

Late First Lieutenant Company H, Second Regiment.

MASON HYDE,

Late Captain Company D, Second Regiment.

[Special Field Orders No. 6.--Extract.]

HEADQUARTERS DEPARTMENT OF TENNESSEE,
Memphis, January 20, 1864.

I. The commanding officer at Memphis may organize the loyal citizens of Memphis into a brigade of four regiments, for home or local defence, and may issue to them arms, accoutrements, ammunition, and undress uniforms, to be receipted for and security given for their safe return to the proper authorities on the order of the commanding officer of the post.

II. The quartermaster may set apart and dedicate to the use of these regiments as armories or places of rendezvous, suitable buildings, such as cotton sheds, one to each regiment, said buildings to be of those already in possession of the United States, by reason of abandonment by disloyal owners; one to be at or near the navy yard, two to be at or near the railroad depot, and the fourth to be at or near Fort Pickering; and the quartermaster may expend any material now on hand to adapt these buildings to the uses named, viz: armories for the home guards.

III. The troops organized under this order shall be exempt from conscription under department orders, (but liable of course to the laws of the United States,) unless by neglect of duty they render themselves liable to expulsion from their regiment or command. They will take the oath of allegiance required of them by law, and sign a written agreement to do such local guard duty, drills, and defence of the city as may be required of them by the post commander and the brigade commander he may appoint over them, subject to approval of these department headquarters.

IV. The quartermaster and ordnance officer at Memphis will make the necessary issues under this order on the requisition of the colonels of regiments, with a bond attached, all to be approved by the post commander.

By order of Major General W. T. Sherman:

L. M. DAYTON,
Aide-de-Camp.

WAR DEPARTMENT, ADJUTANT GENERAL'S OFFICE,
December 27, 1867.

Official:

THOMAS M. VINCENT,
Assistant Adjutant General.

[Extract from indorsement book.]

COMMANDING GENERAL, *Memphis, Tennessee.*

Indorsement on letter of T. C. Neely, lieutenant commanding ordnance depot at Memphis, Tennessee, dated February 19, 1864, (O. 240, V. S., 1864:) transmits copy of Special Field Orders, department of the Tennessee, and states that a requisition has been made on him for 3,000 second-class arms; requests instructions before making the issue. Submitted by the Chief of Ordnance to the Secretary of War. This not being an allowable issue—the militia not having been mustered into the United States service, it is recommended that, should the emergency demand the issue, a commissioned officer who has been mustered into the service be appointed by General Sherman to command these troops, to receive and receipt for the arms, and be held responsible that they are not lost or destroyed while employed in the service.

Approved by the Secretary of War.

WAR DEPARTMENT, ADJUTANT GENERAL'S OFFICE,
March 10, 1864.

Respectfully referred to the commanding general, Memphis, Tennessee, who will carry out the instructions in the indorsement of the Chief Ordnance, approved by the Secretary of War.

THOMAS M. VINCENT,
Assistant Adjutant General.

WAR DEPARTMENT, ADJUTANT GENERAL'S OFFICE,
December 24, 1867.

Official:

THOMAS M. VINCENT,
Assistant Adjutant General.

[Special Orders No. 210.—Extract.]

HEADQUARTERS DISTRICT OF WEST TENNESSEE,
Memphis, Tennessee, November 29, 1864.

* * * * *

V. With a view of adding to the efficiency of the enrolled militia of the city of Memphis, and equalizing the burden of the militia service, it is ordered that a tax of one-half of one per cent. a month be levied upon all persons in the city of Memphis who hold trade permits, but who, from any cause, are exempt from militia duty. The tax will be upon the monthly amounts for which said exempts hold permits. Where a part of the members of a firm are exempt, a pro rata tax will be levied upon the exempts.

The tax hereby levied will be paid to J. M. Hill, brigade quartermaster of the enrolled militia. A failure to pay the tax within five days from the beginning of each month will insure the closing of the business of the delinquents.

The fund raised by this tax will be devoted to defraying the expenses of the militia, and paying a permanent guard for each regiment. No money will be expended from the fund created from the above source without the approval of the commander of the district of Memphis.

* * * * *

By order of Major General C. C. Washburn :

W. H. MORGAN,
Major and Assistant Adjutant General.

WAR DEPARTMENT, ADJUTANT GENERAL'S OFFICE,
January 7, 1868.

Official :

THOMAS M. VINCENT,
Assistant Adjutant General.

[Special Orders No. 226 —Extract.]

HEADQUARTERS DISTRICT OF WEST TENNESSEE,
Memphis, Tennessee, December 15, 1864.

* * * * *

II. All evidences of exemption from militia duty, heretofore granted within this district, are revoked and will be void on and after the first day of January next, and all persons between the ages of eighteen (18) and forty-five (45) claiming exemption from any cause, must make the proper proof and procure certificates before that date.

Colonel J. C. Kappner, third United States heavy artillery, (colored;) Major R. G. Rombauer, first Illinois light artillery; and Acting Assistant Surgeon C. A. Warner, Overton hospital, are hereby appointed a board for examination of applicants for exemption from militia duty on account of physical disability. The board will publish notices of its sessions, which will be daily, except Sundays, and without regard to hours.

No person will be discharged from militia duty for physical disability, unless he is and will be for six months unable to drill and perform the ordinary military militia duty of the city. The same strictness of examination will not be observed as in the case of volunteer recruits, who are to be subjected to hardships and marches. Persons wishing to be examined by the board will first report at the headquarters of the militia, pay the sum of two dollars for white persons, and one dollar for colored persons, to the credit of the militia fund, taking a receipt for the same, and the board will not examine any person, except upon presentation of such receipt. Those persons who have been already examined within the month of December will be credited the amount they have already paid. Each certificate of exemption will be signed by the president and one other member of the board, and will exempt the individual for six months. When a certificate is refused, the applicant will be forthwith assigned to a company.

The following persons are exempt from militia duty :

Ordained ministers of all religious denominations who are actually in the performance of their functions as such. Civil officers of the federal government, whose commissions or appointments are held direct from the President or a cabinet minister. The operators and cipher clerks of the United States military telegraph. Servants of officers of the military and naval service of the United States.

All aliens or rebel deserters are permitted to join the force of the enrolled militia, if they so desire; all persons of these classes who prefer not to join will leave the district by the first of January next. On joining, they will take the oath for aliens, or the oath of allegiance, as the case may be. All government employes in the civil, as well as the military service, however or by whoever employed, except those above named exempted, will be immediately organized into two regiments, one to be designated the fourth regiment enrolled militia, to be composed of the white persons, and the other to be designated the third regiment, freedmen, enrolled militia. Captain William C. Whitney, seventh United States heavy artillery, (col-

ored,) is appointed colonel of the fourth regiment enrolled militia, and Henry Von Hyde (late captain fourth Wisconsin cavalry) is appointed colonel of the third regiment freedmen. They will immediately proceed, under the orders of the brigadier general commanding the militia, to organize their regiments.

The practice on the part of commissioned officers of conniving at the shirking from duty on the part of wealthy, influential, or socially agreeable citizens, by granting to them excuses, furloughs, or passes, which may or may not be reissued at pleasure, whereby they are practically exempt from the militia duty which is honorably performed by their more humble fellow-citizens, is strongly condemned, and finds no palliation or mitigation by any conceivable honorable explanation or excuse. Officers of all ranks are prohibited from granting any excuses from duty, except in cases of obvious and rare necessity, and those who are remiss in this matter will be promptly and publicly dealt with. Commanders of brigades, regiments, and companies will be held to a strict accountability in this regard.

The officer in charge of the United States quartermaster depot is empowered, whenever it is necessary, to excuse his gang of laborers who unload steamboats on the levee, from ordinary drills, sending notification in writing to the officer commanding the regiment to which they belong.

After the first day of January next, all persons not provided with a proper certificate of membership or exemption will be arrested by any competent authority, and will be fined from \$10 to \$100, according to the nature of the offence, for the benefit of the "militia fund."

The brigadier general commanding the militia will organize a squadron of cavalry, composed of men who own horses or mules, to the number of one hundred, and will see that it is properly officered by persons who are experienced in cavalry service. It will be designated by first squadron of cavalry, enrolled militia, district of West Tennessee.

All persons employing able-bodied freedmen, between the ages above specified, will be held accountable, after the first of January next, that they are provided either with a certificate of exemption or membership of a company; and any person, male or female, who, after that date, shall have in his or her employment any able-bodied colored men, between the apparent ages of 18 and 45, who are not supplied with such certificates, will be carried before the provost marshal, and for each offence fined fifty dollars, for the credit of the "militia fund."

The commander of the post of Columbus, Kentucky, will immediately, under existing orders, proceed to the organization of one battalion of white and one of black militia, numbering them, respectively, the sixth regiment enrolled militia, district of West Tennessee, and the fourth regiment of freedmen, district of West Tennessee.

* * * * *

By order of Major General N. J. T. Dana:

CHARLES H. TOWNSEND,

Lieutenant and Acting Assistant Adjutant General.

WAR DEPARTMENT, ADJUTANT GENERAL'S OFFICE,

January 7, 1868.

Official:

THOMAS M. VINCENT,

Assistant Adjutant General.

[Special Orders No. 11.]

HEADQUARTERS DEPARTMENT OF MISSISSIPPI,

Memphis, Tennessee, January 6, 1868.

I. Brigadier General J. C. Veatch, commanding district of West Tennessee, will immediately cause full and detailed accounts to be prepared of all moneys received from any and all sources on account of the militia service of the enrolled militia of the district of Memphis and the district of West Tennessee from July 1 to December 31, 1864. These accounts will embrace every dollar collected and expended by any person whomsoever or for whatever account, and will be accompanied by the vouchers for each expenditure.

Brigadier General Veatch will also cause similar accounts to be rendered by the proper municipal officers of the city of Memphis for the whole period since the city government has been administered by military authority.

The above accounts will be rendered forthwith, and will be sent direct to Colonel Herman Lieb, assistant inspector general department of Mississippi, who will report for orders on receipt of them. Henceforth, similar accounts will be rendered monthly during the first three days of the succeeding month.

By order of Major General N. J. T. Dana:

T. H. HARRIS,

Assistant Adjutant General.

WAR DEPARTMENT, ADJUTANT GENERAL'S OFFICE,

January 8, 1868.

Official:

THOMAS M. VINCENT,

Assistant Adjutant General.

[Special Orders No. 35.—Extract.]

HEADQUARTERS DISTRICT OF WEST TENNESSEE,
Memphis, Tennessee, February 8, 1865.

* * * * *

I. Enoch Taylor, a citizen of Memphis, Tennessee, having been enrolled in an organization miscalled the "enrolled militia," applied, 13th October, 1864, to the Secretary of War to be excused from doing duty in this organization, on the ground that he had furnished a substitute in the army. The Secretary of War referred the application to General Buckland, commanding district of Memphis, for his report, which was as follows:

HEADQUARTERS DISTRICT OF MEMPHIS,
Memphis, Tennessee, November 19, 1864.

Respectfully returned.

The militia of Memphis is not organized under or by virtue of any law of Congress or State law, but in pursuance of the order of Major General Sherman for the defence of Memphis. It is simply an organization of citizens for the protection of their own property and homes. In case of an attack upon the city the commanding general has a right to compel every citizen, whether exempt from service in the armies of the United States from any cause or not, to aid in the defence of the city to the best of his ability.

Because a citizen of Memphis has furnished a substitute for the army does not give him the right to stand aside whilst his neighbors are risking their lives in the defence of his own property and home. The enemy approaches our picket line almost daily: the city is liable to an attack at any moment. The commanding general therefore assumes the right to keep up an organization of all men within the city capable of bearing arms to meet any emergency, and he denies that there is any law exempting any man from this duty.

All of which is respectfully submitted.

R. P. BUCKLAND,
Brigadier General.

II. The Secretary of War having approved this indorsement under date of December 2, 1864, and forwarded it to the commanding officer of the district of West Tennessee, it is hereby announced as the rule in such cases.

III. The term "militia," in its legal sense, applies only to organizations of State forces, authorized by the Constitution to be raised by States, under regulations made by Congress, and has no application to the organization known as the "enrolled militia of the district of West Tennessee," a force extemporized by military necessity, under military orders, to meet an extraordinary emergency, imminent with danger to the security of the city of Memphis—the lives and property of its citizens. While the peril continues the organization will be continued, subject wholly to local military control. The promptings of patriotism, manliness, and pride, as well as the ignoble motive of self-interest, should strengthen this auxiliary source of safety and strength for the defence of the city of Memphis against organized guerrillas and bushwhackers.

The crisis appeals to every good citizen to do his duty. Loyal men will do theirs uncomplainingly; the disloyal and craven will grumble and whine.

By order of Brigadier General B. S. Roberts:

B. K. ROBERTS,
Captain and Assistant Adjutant General.

Official:

THOMAS M. VINCENT,
Assistant Adjutant General.

[Special Orders No. 45.]

HEADQUARTERS DISTRICT OF WEST TENNESSEE,
Memphis, Tennessee, February 18, 1865.

[Extract.]

* * * * *

Par. VIII. I. Citizens of the enrolled militia of the district of West Tennessee, electing to pay monthly the sum of fifty dollars, are excused from drills, reviews, inspections, and guard-duty. They will be continued in the organization, borne on its rolls, and must assemble and join the ranks on such emergencies as threaten immediate danger.

II. This exemption money will be paid to I. M. Hill, quartermaster enrolled militia, district West Tennessee, and by him turned over to Colonel R. E. Clarey, deputy quartermaster general United States army, and will constitute a special fund for the salaries of officers and

contingent expenses of the militia. It will only be expended on accounts audited at district headquarters, and checked out by the general commanding.

III. This partial exemption will be restricted to fifty persons in each one of the four regiments of white militia, and citizens of unimpeachable loyalty will be preferred.

IV. The receipts of quartermaster I. M. Hill will be evidence to the general commanding militia of the exemption of the parties holding them.

By order of Brigadier General Roberts:

B. K. ROBERTS,
Captain and Assistant Adjutant General.

WAR DEPARTMENT, ADJUTANT GENERAL'S OFFICE,
January 8, 1868.

Official:

THOMAS M. VINCENT,
Assistant Adjutant General.

[Special Orders No. 95.—Extract.]

HEADQUARTERS DISTRICT OF WEST TENNESSEE,
Memphis, Tennessee, April 12, 1865.

I. The fourth regiment enrolled militia, Colonel W. C. Whitney commanding, and the third regiment freedmen enrolled militia, Colonel Henry Von Hyde commanding, and the railroad battalion commanded by Major Farrell, are hereby disbanded; and all ordnance and ordnance stores will be turned over to the United States ordnance officer, and all quartermasters' stores to the depot quartermaster. All persons enrolled in either of the above regiments, who are not government employes, or in the employ of the city government, will enrol themselves at once in one of the remaining militia regiments.

Quartermasters, commissaries, and other parties employing persons in behalf of the government or the city, will require their employes to surrender up their militia passes, and receive in place certificates that they are in the employ of the government.

* * * * *

By order of Major General C. C. Washburn:

W. H. MORGAN,
Major and Assistant Adjutant General.

WAR DEPARTMENT, ADJUTANT GENERAL'S OFFICE,
January 8, 1868.

Official:

THOMAS M. VINCENT,
Assistant Adjutant General.

[Special Orders No. 119.—Extract.]

HEADQUARTERS DISTRICT OF WEST TENNESSEE,
Memphis, Tennessee, May 8, 1865.

I. The enrolled militia of Memphis are hereby disbanded. All officers and enlisted men on detached service with this organization will report forthwith to their respective commands for duty. All ordnance and ordnance stores will be turned over to Captain D. S. Pride, depot ordnance officer. All regimental and company property, books, papers, and money, will be deposited at the headquarters of Brigadier General M. T. Williamson, commanding, to await such disposition as may hereafter be ordered. All quartermasters' property belonging to this organization, which has not been used, will be returned to Colonel R. E. Clary, deputy quartermaster general, and the money paid therefor be by him refunded to Brigadier General M. T. Williamson.

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By order of Major General C. C. Washburn:

W. H. MORGAN,
Major and Assistant Adjutant General.

WAR DEPARTMENT, ADJUTANT GENERAL'S OFFICE, January 8, 1868.

Official:

THOMAS M. VINCENT,
Assistant Adjutant General.

JAPANESE TREATY FUND.

LETTER

FROM

THE SECRETARY OF STATE,

RELATIVE TO

The Japanese treaty fund.

JANUARY 13, 1868.—Referred to the Committee on Foreign Affairs and ordered to be printed.

DEPARTMENT OF STATE,
Washington, January 8, 1868.

SIR : I have the honor to inform you that, pursuant to the stipulations of the treaty with Japan of the 22d of October, 1864, to which the United States was a party, this government has received from the Japanese government, without substantial equivalent, as its share of the indemnity stipulated to be paid by that treaty, the sum of six hundred thousand dollars in gold. This amount has been invested in United States registered bonds, and awaits such disposition as Congress may direct.

I have the honor to be, sir, your obedient servant,

WILLIAM H. SEWARD.

Hon. N. P. BANKS,

*Chairman of the Committee on Foreign Affairs,
House of Representatives.*

JAPANESE

LETTER

THE SECRETARY OF THE

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

I have the honor to inform you that the Japanese Government has decided to send a mission to the United States to study the various branches of the American Government and to report on the results of their observations. The mission will consist of a number of gentlemen who are well versed in the various branches of the Japanese Government and who are also well versed in the English language. The mission will be under the leadership of a gentleman who is well known to the American Government and who is also well known to the Japanese Government. The mission will be in the United States for a period of six months and will report on the results of their observations to the Japanese Government. The mission will also be in the United States for a period of six months and will report on the results of their observations to the Japanese Government.

I have the honor to be, Sir, your obedient servant.

WILLIAM J. B. [illegible]

[illegible]

[illegible]

ST. LOUIS ARSENAL.

LETTER

FROM

THE SECRETARY OF WAR AD INTERIM,

TRANSMITTING

A communication from the Chief of Ordnance, suggesting the removal of the St. Louis arsenal to the Jefferson Barracks reservation.

JANUARY 13, 1868.—Referred to the Committee on Military Affairs and ordered to be printed.

WAR DEPARTMENT,
Washington City, January 10, 1868.

SIR: I have the honor to transmit herewith, for the consideration of the proper committee, a communication of January 2, 1868, from the Chief of Ordnance, suggesting that action be taken for the removal of the St. Louis arsenal to the Jefferson Barracks reservation; in which suggestion this department concurs.

Very respectfully, your obedient servant,

U. S. GRANT,
Secretary of War ad interim.

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

ORDNANCE OFFICE, WAR DEPARTMENT,
Washington, January 2, 1868.

SIR: The growth of the city of St. Louis, Missouri, both in extent and population, renders it advisable to take measures now for changing the site of the arsenal in that city. Since the establishment of that arsenal the extension of the city—at that time sufficiently remote from its site—has brought it into close and dangerous proximity to the arsenal and its operations. The occupation of the present site is also disadvantageous to the growth of the city, and it is requisite for its necessities. These considerations induced, as far back as 1861, the passage of a law authorizing and requiring the removal of the arsenal from the city, with a provision for its establishment on the government reservation at Jefferson barracks. The law, however, was not carried into effect in consequence of the rebellion, and was subsequently repealed. The same considerations for changing the site of the arsenal and for its establishment on the government reservation remote from the city, now exist in a greater degree.

I therefore recommend that an act similar to that approved March 2, 1861, be enacted, authorizing and requiring the removal, as soon as it can be properly effected, of the arsenal and all its operations from its present site in the city of St. Louis to a site, to be selected by the Secretary of War, on the Jefferson Barracks reservation. The mode of effecting this should be similar to that prescribed by the act of 1861, viz: first, to divide into building lots that portion of the arsenal site not now used or required for the manufacture or storage of ordnance supplies, and to sell those lots to the highest bidder, after due previous public notice of the intended sale; then to proceed with the removal of all the military supplies and of the machinery and tools at the arsenal as fast as suitable buildings for their storage and application can be erected on the new site; and to divide into lots, as before, the residue of the site, and sell them, with the buildings thereon, as before directed, applying the net proceeds of those sales, as fast as received, to the removal of the military supplies, machinery, and tools and the rebuilding and re-establishment of the arsenal on the Jefferson Barracks reservation on such scale as the Secretary of War may approve and authorize.

Very respectfully, your obedient servant,

A. B. DYER,

Brevet Major General, Chief of Ordnance.

General U. S. GRANT,

Secretary of War ad interim.

BUREAU OF REFUGEES.

LETTER

FROM

THE SECRETARY OF WAR AD INTERIM,

TRANSMITTING

A communication from the Commissioner of Freedmen, recommending that authority be granted by Congress for the transfer to the Bureau of Refugees of a quantity of desiccated mixed vegetables now on hand in the subsistence department.

JANUARY 13, 1868.—Referred to the Committee on Freedmen's Affairs and ordered to be printed.

WAR DEPARTMENT, WASHINGTON CITY,
January 10, 1868.

SIR: I have the honor to send herewith, for the consideration of the proper committee, a communication of January 4 from the Commissioner of Freedmen, recommending that authority be granted by Congress for the transfer, without cost, to the Bureau of Refugees, for distribution to the destitute in the south, a quantity of desiccated mixed vegetables now on hand in the subsistence department. The Commissary General of Subsistence concurs in the recommendation, and this department approves the passage of a joint resolution for that purpose, a draught of which is respectfully sent herewith.

Very respectfully, your obedient servant,

U. S. GRANT,
Secretary of War ad interim.

HON. SCHUYLER COLFAX,
Speaker of the House of Representatives.

WAR DEPARTMENT,
BUREAU OF REFUGEES, FREEDMEN AND ABANDONED LANDS,
Washington, January 4, 1868.

GENERAL: Understanding that there is quite a quantity of desiccated mixed vegetables on hand in the commissary department, which may be made use of to relieve present destitution so extensively complained of in the south, I recommend that the attention of Congress be called to it with a view to its transfer to this bureau for use.

As it will bring very little if sold, I recommend that it be not made a charge against the Freedmen's Bureau.

Very respectfully, your obedient servant,

O. O. HOWARD,
Major General, Commissioner.

General U. S. GRANT,
Secretary of War *ad interim*.

OFFICE COMMISSARY GENERAL OF SUBSISTENCE,
January 4, 1868.

The above is concurred in.

A. B. EATON,
Commissary General of Subsistence.

Resolved by the Senate and House of Representatives in Congress assembled,
That the Secretary of War be hereby authorized to issue for the relief of any and all classes of destitutes in the south such desiccated potatoes and desiccated mixed vegetables as have accumulated during the war and are not needed for use in the army, the same to be issued under the direction of the Commissioner of the Bureau of Refugees, Freedmen and Abandoned Lands.

House documents

Bd.: [256,9.] 1867 = Congress 40, Sess. 2

Washington, DC 1867

Am.b. 3040-256,9

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